



APPROVED

**SACRAMENTO CITY UNIFIED SCHOOL
DISTRICT BOARD OF
EDUCATION**

Agenda Item 9.1

Meeting Date: September 15, 2022

Subject: Approve 2021-2022 Year End Financial Report Unaudited Actuals

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

Division: Business Services

Recommendation: Approve the 2021-2022 Year End Financial Report Unaudited Actuals

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2021-22 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2021, and ending June 30, 2022.

Financial Considerations: District revenue and expenditures for the 2021-22 fiscal year are reported each year and are part of the responsibilities of the Business Services Division. No additional expenses will be incurred nor will any additional revenue be received.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. 2021-2022 Year End Financial Report

Estimated Time of Presentation: 15 minutes

Submitted by: Rose F. Ramos, Chief Business & Operations Officer

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

Approve 2021-22 Unaudited Actuals (Year End Financial Report)

September 15, 2022

I. OVERVIEW/HISTORY:

Per Education Code 42100(a), the governing board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The unaudited actuals financial report represents the financial position and results of operations of the Sacramento City Unified School District for the fiscal year of 2021-22.

The 2021-22 unaudited actuals represent the actual revenues, expenditures and ending fund balance for all the District's funds for the fiscal year ended June 30, 2022.

II. Driving Governance:

Per Education Code Section 42100 (b), on or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools. On or before October 15, the county superintendent of schools shall verify the mathematical accuracy of the statements and shall transmit a copy to the Superintendent of Public Instruction.”

III. Budget:

The 2021-22 Year-End Financial Report recognizes additional revenue and expenses per Education Code section 42601 and Sacramento City Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.

IV. Goals, Objectives and Measures:

Follow the timeline and financial planning calendar for submitting and adopting interim and annual financial reports, take action on all necessary budget adjustments and reductions. Continue to improve the budget development process to comply with Local Control Accountability Plan (LCAP).

V. Major Initiatives:

- Present the 2021-22 Unaudited Actuals (Year End Financial Report) to the Board for consideration and approval
- Use the 2021-22 Year End Financial Report to guide budget development
- Continue to work with the Fiscal Advisor assigned by the Sacramento County

Board of Education Executive Summary

Business Services

Approve 2021-22 Unaudited Actuals (Year End Financial Report)
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Superintendent of Schools

VI. Results:

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2021-22 Unaudited Actuals will be presented by staff at the September 15th, 2022 Board meeting.

VII. Lessons Learned/Next Steps:

- Adhere to budget timelines throughout the fiscal year.
- Observe trends and prepare for significant events in the budgeting process.
- Continue to monitor State budget and its impact on District finances.
- The District will present the 2022-23 First Interim Report at the December 15th Board Meeting. This 2022-23 First Interim report will reflect updated revenues and expenditures that will include carryover funds from the 2021-22 year-end closing process.



Board of Education Executive Summary

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Approve 2021-22 Unaudited Actuals (Year End Financial Report)

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2021-22 Unaudited Actuals General Fund			
Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	284,091,336	2,251,289	286,342,625
Property Taxes & Misc. Local	105,081,525	-	105,081,525
Total General Purpose	389,172,861	2,251,289	391,424,150
Federal Revenues	-	120,733,567	120,733,567
Other State Revenues	7,630,959	97,082,893	104,713,852
Other Local Revenues	3,581,955	2,392,439	5,974,394
TOTAL - REVENUES	400,385,775	222,460,188	622,845,963
EXPENDITURES			
Certificated Salaries	169,850,199	67,385,446	237,235,645
Classified Salaries	47,745,511	29,158,590	76,904,101
Employee Benefits (All)	112,836,125	72,224,168	185,060,293
Books & Supplies	5,687,766	20,505,488	26,193,255
Other Operating Expenses (Services)	25,273,054	78,106,520	103,379,574
Capital Outlay	500,457	8,648,512	9,148,969
Other Outgo	1,480,141	-	1,480,141
Direct Support/Indirect Costs	(7,704,699)	6,488,521	(1,216,178)
TOTAL - EXPENDITURES	355,668,555	282,517,245	638,185,801
EXCESS (DEFICIENCY)	44,717,220	(60,057,057)	(15,339,837)
OTHER SOURCES/USES			
Transfers In	1,946,119	-	1,946,119
Transfers (Out)	(2,660,202)	-	(2,660,202)
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(81,838,985)	81,838,985	-
TOTAL - OTHER SOURCES/USES	(82,553,068)	81,838,985	(714,083)
FUND BALANCE INCREASE (DECREASE)	(37,835,848)	21,781,928	(16,053,921)
FUND BALANCE			
Beginning Fund Balance	103,708,114	22,198,603	125,906,717
Other Restatements	(837,733)	837,733	-
Ending Balance, June 30	65,034,532	44,818,264	109,852,797
Revolving Cash/Stores	346,362	-	346,362
Restricted	-	44,836,249	44,836,249
Assigned	1,415,277	-	1,415,277
Reserve for Economic Uncertainty	12,763,716	-	-
Unassigned/Unappropriated Amount	50,509,178	-	50,509,178

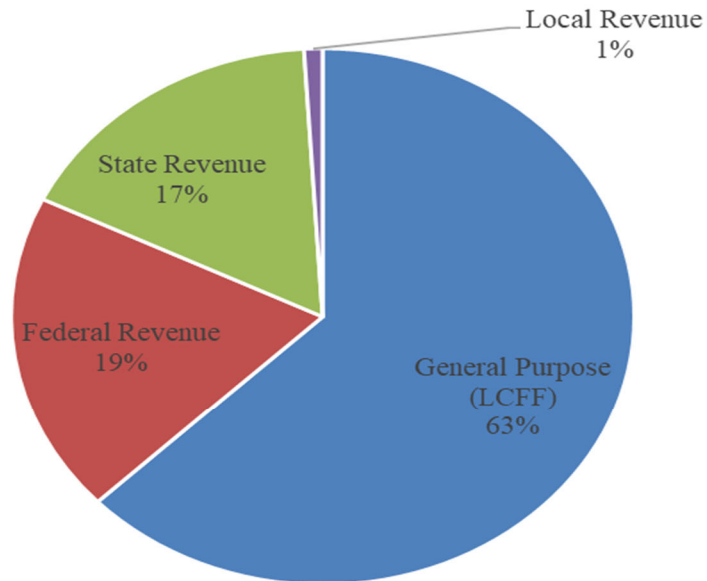
Board of Education Executive Summary

Business Services

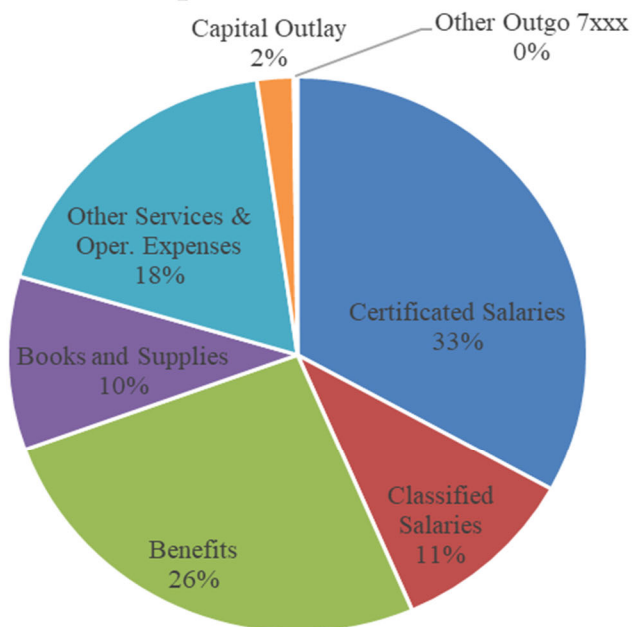
Approve 2021-22 Unaudited Actuals (Year End Financial Report)

September 15, 2022

Total General Fund Revenue 2021-22 Unaudited Actuals



Total General Fund Expenditures 2021-22 Unaudited Actuals



Board of Education Executive Summary

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The table below identifies the potential carryover amounts for restricted programs that may be budgeted within the 2022-23 Budget.

Restricted Program	Carryover Amount
Medi Cal and MAA	\$1,653,095
Restricted Lottery	\$1,097,066
ELO Grant	\$13,739,712
Title I	\$5,444,727
CSI	\$2,092,142
ESSER I	\$241,534
ESSER II	\$14,039,763
ESSER III	\$51,811,592
GEER	\$70,553
Federal Special Education IDEA	\$3,754,167
Title II	\$368,006
21st Century Community Learning	\$375,293
Title IV	\$379,661
Title III	\$954,952
Universal Pre-K Planning Grant	\$634,954
Other Federal Programs	\$92,279
ASES	\$932,118
Career Technical Education	\$744,163
In Person Instruction	\$3,430,434
Partnership Academies	\$286,134
Early Literacy Support Block Grant	\$413,940
ELOP	\$10,238,330
Educator Effectiveness Grant	\$2,230,925
A-G Access and Success Grant/Learning Loss	\$1,057,657
Learning Communities for School Success	\$380,221
Other Local Programs	\$2,131,808
Other State Programs	\$182,966
Total	\$118,778,195

Board of Education Executive Summary

Business Services

Approve 2021-22 Unaudited Actuals (Year End Financial Report)

September 15, 2022

Comparison of 2021-22 Estimated Actuals to 2021-22 Unaudited Actuals

	Estimated Actuals 2021-22			Unaudited Actuals 2021-22			Changes since Estimated Actuals 2021-22			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose (LCFF)	387,970,517	2,240,374	390,210,891	389,172,861	2,251,289	391,424,150	1,202,344	10,915	1,213,259	1
Federal Revenue	156,000	181,452,450	181,608,450	0	120,733,567	120,733,567	(156,000)	(60,718,883)	(60,874,883)	2
State Revenue	7,370,623	102,347,338	109,717,961	7,630,959	97,082,893	104,713,852	260,336	(5,264,445)	(5,004,109)	3
Local Revenue	6,009,521	2,898,780	8,908,301	3,581,955	2,392,439	5,974,394	(2,427,566)	(506,341)	(2,933,907)	4
Total Revenue	401,506,661	288,938,942	690,445,603	400,385,775	222,460,188	622,845,963	(1,120,886)	(66,478,753)	(67,599,639)	
Expenditures										
Certificated Salaries	172,134,500	76,577,570	248,712,071	169,850,199	67,385,446	237,235,645	(2,284,301)	(9,192,124)	(11,476,425)	5
Classified Salaries	52,199,806	26,640,905	78,840,711	47,745,511	29,158,590	76,904,101	(4,454,295)	2,517,685	(1,936,610)	6
Benefits	120,447,459	74,501,448	194,948,907	112,836,125	72,224,168	185,060,293	(7,611,334)	(2,277,280)	(9,888,614)	7
Books and Supplies	11,514,004	64,530,586	76,044,590	5,687,766	20,505,488	26,193,255	(5,826,238)	(44,025,097)	(49,851,335)	8
Other Services & Oper. Expenses	24,282,898	112,586,342	136,869,240	25,273,054	78,106,520	103,379,574	990,156	(34,479,822)	(33,489,666)	9
Capital Outlay	554,334	14,762,080	15,316,414	500,457	8,648,512	9,148,969	(53,876)	(6,113,568)	(6,167,445)	10
Other Outgo 7xxx	1,605,155	0	1,605,155	1,480,141	0	1,480,141	(125,014)	0	(125,014)	11
Transfer of Indirect 73xx	(10,633,947)	9,262,873	(1,371,074)	(7,704,699)	6,488,521	(1,216,178)	2,929,248	(2,774,353)	154,896	12
Total Expenditures	372,104,209	378,861,805	750,966,014	355,668,555	282,517,245	638,185,801	(16,435,654)	(96,344,560)	(112,780,213)	
Deficit/Surplus	29,402,452	(89,922,863)	(60,520,411)	44,717,220	(60,057,057)	(15,339,837)	15,314,768	29,865,806	45,180,574	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	1,905,179	0	1,905,179	(714,083)	0	(714,083)	(2,619,262)	0	(2,619,262)	13
Contributions to Restricted	(92,324,656)	92,324,656	0	(81,838,985)	81,838,985	0	10,485,671	(10,485,671)	0	14
Net increase (decrease) in Fund Balance	(61,017,025)	2,401,793	(58,615,232)	(37,835,848)	21,781,928	(16,053,921)	23,181,177	19,380,135	42,561,311	
Beginning Balance	103,708,114	22,198,603	125,906,717	103,708,114	22,198,603	125,906,717	0	0	0	
Other Restatements				(837,733)	837,733	0				
Ending Balance	42,691,089	24,600,396	67,291,485	65,034,532	44,818,264	109,852,797	23,181,177	19,380,135	42,561,311	
Revolving/Stores/Prepays	328,749		328,749	346,362		346,362	17,613	0	17,613	
Reserve for Econ Uncertainty (2%)	14,981,217		14,981,217	12,763,716		12,763,716	(2,217,501)	0	(2,217,501)	
Restricted Programs	0	24,600,396	24,600,396	0	44,836,249	44,836,249	0	20,235,853	20,235,853	
Committed	0		0	0		0	0	0	0	
Other Assignments	27,106,041		27,106,041	1,415,277		1,415,277	(25,690,764)		(25,690,764)	
Unappropriated Fund Balance	275,082	0	275,082	50,509,178	(17,985)	50,491,193	51,071,829	(855,718)	50,216,111	
<i>Unappropriated Percent</i>			<i>0.0%</i>			<i>7.9%</i>			<i>7.9%</i>	

Board of Education Executive Summary

Business Services

Approve 2021-22 Unaudited Actuals (Year End Financial Report)

September 15, 2022

Notes: Explanation of Changes from Estimated Actuals to Unaudited Actuals

1. LCFF is adjusted based on the P-2 apportionment schedule provided by CDE for both unrestricted and restricted resources. Includes estimated penalty as a result of loss of instructional days and instructional minutes.
2. Restricted federal revenues variance is due to a change in revenue recognition from adopted budget for ESSER I/II/III and GEER funds totaling \$51.2M, the remaining variance of \$9.5M is due to expenses coming in lower by \$10.4M for Title I, \$1.7M for CSI, \$1.6M for Federal Special Ed. IDEA, \$3.1M for Title II, III, IV and \$1.6M for a reclassification of Medi-Cal revenue to a local revenue resource, offset by a \$7.3M increase due to areclassification of ASES from state revenue to federal revenue and a \$1.8M in SIG carryover.
3. The variance in unrestricted revenues is due to higher lottery revenues of \$260K. For restricted state revenues the variance is primarily due to the revenue reclassification of ASES of \$9.1M to a federal revenue resource, In Person Instruction and CTEIG grant expenditures coming in lower by \$3.4M and \$630K respectively, offset by a \$1.9M increase in STRS on behalf, \$3.2M increase in A-G Access/Success Grant and A-G Learning Loss Grant, \$1.2M increase in Kitchen Infrastructure grant, and \$1.5M in Special Ed Preschool Grant.
4. The variance in unrestricted local revenues is primarily due to receiving less revenues for interagency fees of \$1.3M and the recognition of a \$1.5M decrease in investment value of cash in county treasury, \$474K in lease/rent, and \$180K less in interest earned offset by \$1.38M in local misc revenue. The restricted local revenue variance is due to not spending out \$470k related to local grants.
5. Certificated unrestricted salaries decreased by \$2.28M due to a decrease of \$5.98M in regular teacher salaries and \$900K decrease in temporary certificated salaries offset by an increase of \$4.67M in substitute teacher costs. Restricted certificated salaries decreased by \$9.2M due to a decrease in Title I salaries of \$1.8M, decrease in ELOG Salaries of \$2M, decrease in Special Ed salaries of \$4.45M, \$200K decrease in CTEIG, \$340K decrease in Title II, III,IV, and \$241K in Medi-Cal salaries reclassified to local restricted expenditures.
6. Unrestricted classified salaries decreased by \$4.5M due to decrease of \$6.7M in operations salaries and \$4.8M decrease in clerical salaries, offset by a \$1.37M increase in instructional aide salaries, \$2M for stipends related to food services salaries, \$1M for other classified salaries, \$555K for classified support salaries, increase of \$478K for maintenance salaries, \$698K for transportation and \$600K in temporary, sub and OT costs. Restricted classified salaries increased by \$2.5M due to \$3.9M increase in ESSER II/III classified salaries including stipend costs, offset by a \$692K decrease in RRMA salaries, \$346K in Title I salaries, and \$286K in Medi-Cal salaries.
7. Unrestricted benefits decreased by \$7.6M due to the salary changes listed above and decrease in estimated CalPERS and CalSTRS costs related to the stipends and bargaining unit agreements. Restricted benefits decreased by \$2.27M due to the salary changes listed above.
8. Unrestricted books & supplies decreased by \$5.8M due to a decrease in textbooks of \$5M and \$780K decrease in site and department materials and supplies. Restricted books & supplies decreased by \$44M due to a decrease of \$28.7M in ESSER II/III supplies and non-capitalized equipment, \$2.65M in special ed supplies, \$2.6M in IPI/ELOG supplies, \$5.9M decrease in Title I instructional materials, \$800K in local restricted resources materials and supplies, \$600K in CSI, \$570 in Title II/III/IV, \$488K in restricted lottery, \$400K in CTE, and \$630K in ASES instructional materials and supplies.

Board of Education Executive Summary

Business Services

Approve 2021-22 Unaudited Actuals (Year End Financial Report)

September 15, 2022

Notes: Explanation of Changes from Estimated Actuals to Unaudited Actuals
9. Unrestricted services and other operating expenses increase of \$990K is due to an increase in unrestricted lottery contracts and services. Restricted services and other operating expenses decrease of \$34.5M is due to a decrease of \$20M in ESSER I/II/III services and operating costs, \$1.1M in Title I, \$1.96M in Title II/III/IV, \$7.9M decrease in Special Ed contracted services, \$1.5M in IPI/ELOG, \$264K in local restricted resources, and \$1.2M decrease in after school program expenditures.
10. Unrestricted capital outlay decreased by \$54K due to a decrease in capital outlay expenditures in transportation, operations, warehousing and facilities. Restricted capital outlay decreased by \$5.16M due to decrease in ESSER II/III and IPI/ELOG and \$784K decrease in routine restricted maintenance (RRMA) capital outlay.
11. Other outgo variance is due to increased costs related to the county office of education transfer of funding for \$119K
12. Indirect costs increased by \$154K due to indirect cost charges to programs.
13. Transfers Out increased due to a \$1.1M contribution to the Charter fund including \$918K in estimated loss of instructional days and minutes penalty and a \$1.57M contribution to the Adult Education fund.
14. Contributions came in lower than projected due to less expenditures in special education of \$9.9M, a \$876K lowered contribution to the Routine, Repair & Maintenance account offset by \$263K contributions to local grants.

Comparison of Revenues and Expenditures between the 2021-22 Estimated Actuals and 2021-22 Unaudited Actuals

Comparison of Revenues - Estimated Actuals to 2021-22 Unaudited Actuals			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	401,506,660.89	288,938,941.94	690,445,602.83
Unaudited Actuals	400,385,774.96	222,460,188.46	622,845,963.42
Percentage Change	-0.28%	-23.01%	-9.79%

Comparison of Expenditures - Estimated Actuals to 2021-22 Unaudited Actuals			
Description	Unrestricted	Restricted	Combined
Estimated Actuals	372,104,208.90	378,861,804.95	750,966,013.85
Unaudited Actuals	355,668,555.40	282,517,245.45	638,185,800.85
Percentage Change	-4.42%	-25.43%	-15.02%

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Comparison of Contribution Changes from Estimated Actuals to Unaudited Actuals

Program	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	Difference
Special Education	\$ 75,243,656	\$ 65,371,966	\$ (9,871,690)
Routine Restricted Maintenance Account	\$ 17,081,000	\$ 16,204,414	\$ (876,586)
Total	\$92,324,656	\$ 81,576,380	\$(10,748,276)

Other Funds	2021-22 Estimated Actuals	2021-22 Unaudited Actuals	Difference
Charter Fund	266,000	1,081,471	815,471
Adult Education Fund	-	1,578,731	1,578,731
Child Development Fund	-	-	-
Cafeteria Fund	-	-	-
Totals	266,000	2,660,202	2,394,202

Other Funds as of 2020-21 Unaudited Actuals

Fund	Unaudited Actuals Beginning Fund Balance - July 1, 2021	2021-22 Unaudited Actuals Net Change	2022-23 Budget Beginning Fund Balance
01 General (Unrestricted and Restricted)	\$125,906,717	(\$16,053,921)	109,852,797
08 Student Activity Special Revenue Fund	\$1,219,952	\$227,989	1,447,941
09 Charter Schools	\$6,381,614	\$2,965,832	9,347,446
11 Adult	\$801,095	\$583,242	1,384,337
12 Child Development	\$413,039	\$467,624	880,663
13 Cafeteria	\$16,414,434	(\$1,833,045)	14,581,388
21 Building Fund	\$34,418,837	\$70,107,567	104,526,405
25 Capital Facilities	\$19,607,667	\$4,118,955	23,726,622
35 County School Facilities Fund	\$418	\$4,473	4,891
49 Capital Projects for Blended Components	\$1,106,162	\$7,024	1,113,186
51 Bond Interest and Redemption	\$34,301,529	(\$13,075,276)	21,226,253
61 Cafeteria Enterprise Fund	\$0	\$5,752	5,752
67 Self-Insurance Fund	\$12,632,456	\$215,072	12,847,528

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2022-23 45 Day Revise Budget with Adjusted Beginning Balance

Description	45 Day Budget Revise 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenue	497,203,464	276,107,683	773,311,147	505,836,460	192,159,013	697,995,473	510,668,090	140,934,218	651,602,309
Total Expenditures	375,281,911	307,615,959	682,897,870	383,291,278	299,343,052	682,634,330	393,207,085	256,867,764	650,074,849
Deficit/Surplus	121,921,554	(31,508,276)	90,413,277	122,545,182	(107,184,039)	15,361,143	117,461,005	(115,933,546)	1,527,460
Transfers in/(out)	2,342,426	0	2,342,426	2,342,426	0	2,342,426	2,342,426	0	2,342,426
Contributions to Restricted	(96,922,460)	96,922,460	0	(105,137,961)	105,137,961	0	(113,887,468)	113,887,468	0
Net increase (decrease) in Fund Balance	27,341,520	65,414,184	92,755,703	19,749,647	(2,046,078)	17,703,569	5,915,963	(2,046,078)	3,869,886
Beginning Balance	65,034,532	44,818,264	109,852,797	92,376,052	110,232,448	202,608,500	112,125,699	108,186,370	220,312,069
Ending Balance	92,376,052	110,232,448	202,608,500	112,125,699	108,186,370	220,312,069	118,041,662	106,140,293	224,181,955
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty (2%)	13,611,109		13,611,109	13,605,838		13,605,838	12,954,648		12,954,648
Restricted Programs	0	110,232,448	110,232,448	0	108,186,370	108,186,370	-	106,140,293	106,140,293
Committed	41,439,681		41,439,681	41,439,681		41,439,681	41,439,681		41,439,681
Other Assignments	3,177,835		3,177,835	1,505,730		1,505,730	1,505,730		1,505,730
Unappropriated Fund Balance	33,822,427	0	33,822,427	55,249,450	0	55,249,450	61,816,603	-	61,816,603
<i>Unappropriated Percent</i>			5.0%			8.1%			9.5%

**Updated with 2021-22 Unaudited Actuals ending fund balance and MYP is based on 45 Day Budget Revise presented on August 11, 2022.*

Summary

The reduced spending on operating costs helped improve the unrestricted general fund beginning balance for the 2022-23 fiscal year by an additional \$22.3M. The District is projected to satisfy the 2% required reserve for economic uncertainties in 2022-23, 2023-24 and in 2024-25.

Furthermore, the District projects unrestricted surpluses as follows:

\$19.7M in 2023-24

\$ 5.9M in 2024-25

2021-2022
Year End Financial Report Unaudited Actuals

For the Period Ending June 30, 2022



Guiding Principle

All students graduate with the greatest number
of post-secondary choices from the widest array of options.

Board of Education
September 15, 2022

Sacramento City Unified School District

Board of Education

Christina Pritchett, President, Area 3
Leticia Garcia, Vice President, Area 2
Chinua Rhodes, 2nd Vice President, Area 5
Lisa Murawski, Area 1
Jamee Villa, Area 4
Darrel Woo, Area 6
Lavinia Grace Phillips, Area 7
Liam McGurk, Student Board Member

Cabinet

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

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Unaudited Actuals
FINANCIAL REPORTS
2021-22 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

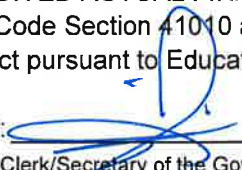
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.05%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$267,315,885.05
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$267,315,885.05
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.26%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 15, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Sharmila Laporte

Jesse Castillo

Name
Director, District Fiscal Services

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E-mail Address

E-mail Address

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	32,672.66	33,461.26	38,274.73	34,558.72	34,558.72	37,420.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	32,672.66	33,461.26	38,274.73	34,558.72	34,558.72	37,420.58
5. District Funded County Program ADA						
a. County Community Schools	83.72	82.27	92.42	83.72	83.72	93.97
b. Special Education-Special Day Class	19.78	21.43	21.43	19.78	19.78	19.78
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	103.50	103.70	113.85	103.50	103.50	113.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	32,776.16	33,564.96	38,388.58	34,662.22	34,662.22	37,534.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,492.32	1,495.16	1,575.01	1,539.67	1,539.67	1,539.67
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,492.32	1,495.16	1,575.01	1,539.67	1,539.67	1,539.67
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,492.32	1,495.16	1,575.01	1,539.67	1,539.67	1,539.67

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	237,235,645.48	301	0.00	303	237,235,645.48	305	760,612.67		307	236,475,032.81	309
2000 - Classified Salaries	76,904,100.59	311	3,427,240.26	313	73,476,860.33	315	7,846,183.48		317	65,630,676.85	319
3000 - Employee Benefits	185,060,293.28	321	20,963,534.04	323	164,096,759.24	325	5,732,134.03		327	158,364,625.21	329
4000 - Books, Supplies Equip Replace. (6500)	26,780,753.48	331	489,203.99	333	26,291,549.49	335	3,546,949.43		337	22,744,600.06	339
5000 - Services... & 7300 - Indirect Costs	102,163,396.51	341	518,726.73	343	101,644,669.78	345	33,672,404.97		347	67,972,264.81	349
TOTAL					602,745,484.32	365			TOTAL	551,187,199.74	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	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	511,800.11		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	303,408,208.52		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.	55.05%		
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.05%
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)	551,187,199.74
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

GENERAL FUND

General Fund Definition

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	389,172,860.93	2,251,289.00	391,424,149.93	454,072,523.00	2,251,179.00	456,323,702.00	16.6%
2) Federal Revenue		8100-8299	0.00	120,733,567.45	120,733,567.45	0.00	91,620,566.87	91,620,566.87	-24.1%
3) Other State Revenue		8300-8599	7,630,959.27	97,082,892.84	104,713,852.11	56,524,860.00	77,161,858.71	133,686,718.71	27.7%
4) Other Local Revenue		8600-8799	3,581,954.76	2,392,439.17	5,974,393.93	5,910,294.43	2,348,651.42	8,258,945.85	38.2%
5) TOTAL, REVENUES			400,385,774.96	222,460,188.46	622,845,963.42	516,507,677.43	173,382,256.00	689,889,933.43	10.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	169,850,199.29	67,385,446.19	237,235,645.48	177,131,599.94	65,846,911.68	242,978,511.62	2.4%
2) Classified Salaries		2000-2999	47,745,510.58	29,158,590.01	76,904,100.59	39,061,129.53	31,616,782.87	70,677,912.40	-8.1%
3) Employee Benefits		3000-3999	112,836,124.95	72,224,168.33	185,060,293.28	126,337,116.49	89,430,083.36	215,767,199.85	16.6%
4) Books and Supplies		4000-4999	5,687,766.24	20,505,488.37	26,193,254.61	8,011,516.25	21,326,015.00	29,337,531.25	12.0%
5) Services and Other Operating Expenditures		5000-5999	25,273,054.42	78,106,519.77	103,379,574.19	23,735,745.19	61,790,517.00	85,526,262.19	-17.3%
6) Capital Outlay		6000-6999	500,457.34	8,648,511.90	9,148,969.24	29,000.00	5,400,251.27	5,429,251.27	-40.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,480,141.14	0.00	1,480,141.14	1,540,000.00	0.00	1,540,000.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,704,698.56)	6,488,520.88	(1,216,177.68)	(8,279,892.53)	7,088,334.06	(1,191,558.47)	-2.0%
9) TOTAL, EXPENDITURES			355,668,555.40	282,517,245.45	638,185,800.85	367,566,214.87	282,498,895.24	650,065,110.11	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,717,219.56	(60,057,056.99)	(15,339,837.43)	148,941,462.56	(109,116,639.24)	39,824,823.32	-359.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,946,119.00	0.00	1,946,119.00	2,342,426.00	0.00	2,342,426.00	20.4%
b) Transfers Out		7600-7629	2,660,202.25	0.00	2,660,202.25	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(81,838,984.80)	81,838,984.80	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,553,068.05)	81,838,984.80	(714,083.25)	(94,580,034.00)	96,922,460.00	2,342,426.00	-428.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,835,848.49)	21,781,927.81	(16,053,920.68)	54,361,428.56	(12,194,179.24)	42,167,249.32	-362.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	103,708,114.11	22,198,603.35	125,906,717.46	65,034,532.41	44,818,264.37	109,852,796.78	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,708,114.11	22,198,603.35	125,906,717.46	65,034,532.41	44,818,264.37	109,852,796.78	-12.8%
d) Other Restatements		9795	(837,733.21)	837,733.21	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,870,380.90	23,036,336.56	125,906,717.46	65,034,532.41	44,818,264.37	109,852,796.78	-12.8%
2) Ending Balance, June 30 (E + F1e)			65,034,532.41	44,818,264.37	109,852,796.78	119,395,960.97	32,624,085.13	152,020,046.10	38.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	105,261.63	0.00	105,261.63	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	16,100.00	0.00	16,100.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	44,818,264.37	44,818,264.37	0.00	32,624,362.23	32,624,362.23	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
Additional 3% Reserve for Economic Unc	0000	9760				19,431,681.00		19,431,681.00	
Professional Learning	0000	9760				3,100,000.00		3,100,000.00	
History/Social Science and World Langu	0000	9760				13,000,000.00		13,000,000.00	
Multi-Tiered Systems of Support	0000	9760				400,000.00		400,000.00	
EPOCH Anti Bias and Anti-racist profess	0000	9760				400,000.00		400,000.00	
Communications	0000	9760				60,000.00		60,000.00	
Summer School Programs	0000	9760				5,000,000.00		5,000,000.00	
Transitional Kindergarten Support	0000	9760				48,000.00		48,000.00	
d) Assigned									
Other Assignments									
Carryover Funds for Departments	0000	9780	15,891,754.00	0.00	15,891,754.00	0.00	0.00	0.00	-100.0%
2021-22 LCAP Supplemental/Concentrat	0000	9780	6,290,527.00		6,290,527.00				
School Site Grants/Unrestricted Program	0000	9780	8,598,986.00		8,598,986.00				
		9780	1,002,241.00		1,002,241.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,763,716.00	0.00	12,763,716.00	12,954,460.00	0.00	12,954,460.00	1.5%
Unassigned/Unappropriated Amount			36,032,700.78	0.00	36,032,700.78	65,001,819.97	(277.10)	65,001,542.87	80.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	183,671,147.85	24,071,987.16	207,743,135.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,028,462.71)	0.00	(2,028,462.71)				
b) in Banks		9120	31,593.62	11,289.00	42,882.62				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,042,609.28	27,135,633.18	32,178,242.46				
4) Due from Grantor Government		9290	189,043.76	33,601,777.07	33,790,820.83				
5) Due from Other Funds		9310	2,706,758.00	239,810.27	2,946,568.27				
6) Stores		9320	105,261.63	0.00	105,261.63				
7) Prepaid Expenditures		9330	16,100.00	0.00	16,100.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			189,959,051.43	85,060,496.68	275,019,548.11				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	56,904,138.97	24,407,773.10	81,311,912.07				
2) Due to Grantor Governments		9590	63,968,746.89	1,851,292.54	65,820,039.43				
3) Due to Other Funds		9610	4,051,633.16	905,170.09	4,956,803.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	13,077,996.58	13,077,996.58				
6) TOTAL, LIABILITIES			124,924,519.02	40,242,232.31	165,166,751.33				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			65,034,532.41	44,818,264.37	109,852,796.78				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	153,187,437.00	0.00	153,187,437.00	260,474,302.00	0.00	260,474,302.00	70.0%
Education Protection Account State Aid - Current Year		8012	123,341,138.00	0.00	123,341,138.00	89,031,028.00	0.00	89,031,028.00	-27.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	702,432.06	0.00	702,432.06	686,914.00	0.00	686,914.00	-2.2%
Timber Yield Tax		8022	18.73	0.00	18.73	0.00	0.00	0.00	-100.0%
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	84,916,515.49	0.00	84,916,515.49	83,423,477.00	0.00	83,423,477.00	-1.8%
Unsecured Roll Taxes		8042	3,033,846.64	0.00	3,033,846.64	2,441,088.00	0.00	2,441,088.00	-19.5%
Prior Years' Taxes		8043	(249,504.55)	0.00	(249,504.55)	616,006.00	0.00	616,006.00	-346.9%
Supplemental Taxes		8044	3,043,402.18	0.00	3,043,402.18	3,481,006.00	0.00	3,481,006.00	14.4%
Education Revenue Augmentation Fund (ERAF)		8045	22,763,465.24	0.00	22,763,465.24	17,082,369.00	0.00	17,082,369.00	-25.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,736,523.18	0.00	11,736,523.18	10,676,020.00	0.00	10,676,020.00	-9.0%
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	33,595.96	0.00	33,595.96	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			402,508,869.93	0.00	402,508,869.93	467,912,210.00	0.00	467,912,210.00	16.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,336,009.00)	0.00	(13,336,009.00)	(13,839,687.00)	0.00	(13,839,687.00)	3.8%
Property Taxes Transfers		8097	0.00	2,251,289.00	2,251,289.00	0.00	2,251,179.00	2,251,179.00	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			389,172,860.93	2,251,289.00	391,424,149.93	454,072,523.00	2,251,179.00	456,323,702.00	16.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,667,177.50	9,667,177.50	0.00	7,865,846.00	7,865,846.00	-18.6%
Special Education Discretionary Grants		8182	0.00	964,864.45	964,864.45	0.00	934,534.28	934,534.28	-3.1%
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	21,091.60	21,091.60	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		12,753,799.07	12,753,799.07		20,291,091.00	20,291,091.00	59.1%
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		1,919,695.96	1,919,695.96		1,800,345.00	1,800,345.00	-6.2%
Title III, Part A, Immigrant Student Program	4201	8290		10,425.88	10,425.88		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
Title III, Part A, English Learner Program	4203	8290		509,588.44	509,588.44		883,701.00	883,701.00	73.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		7,582,645.15	7,582,645.15		4,151,053.16	4,151,053.16	-45.3%
Career and Technical Education	3500-3599	8290		389,110.11	389,110.11		541,738.00	541,738.00	39.2%
All Other Federal Revenue	All Other	8290	0.00	86,915,169.29	86,915,169.29	0.00	55,152,258.43	55,152,258.43	-36.5%
TOTAL, FEDERAL REVENUE			0.00	120,733,567.45	120,733,567.45	0.00	91,620,566.87	91,620,566.87	-24.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		29,922,680.00	29,922,680.00		34,205,802.00	34,205,802.00	14.3%
Prior Years	6500	8319		685.00	685.00		0.00	0.00	-100.0%
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	1,590,161.00	1,590,161.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,575,640.00	0.00	1,575,640.00	1,459,531.00	0.00	1,459,531.00	-7.4%
Lottery - Unrestricted and Instructional Materials		8560	6,055,319.27	2,808,303.39	8,863,622.66	5,901,089.00	2,353,195.00	8,254,284.00	-6.9%
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		1,530,676.45	1,530,676.45		9,160,217.43	9,160,217.43	498.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		203,715.46	203,715.46		382,423.54	382,423.54	87.7%
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		844,927.48	844,927.48		722,686.95	722,686.95	-14.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	60,181,744.06	60,181,744.06	49,164,240.00	30,337,533.79	79,501,773.79	32.1%
TOTAL, OTHER STATE REVENUE			7,630,959.27	97,082,892.84	104,713,852.11	56,524,860.00	77,161,858.71	133,686,718.71	27.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	93,457.05	0.00	93,457.05	85,876.00	0.00	85,876.00	-8.1%
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	2,410,150.35	15,253.98	2,425,404.33	1,866,081.00	0.00	1,866,081.00	-23.1%
Interest		8660	1,275,404.31	0.00	1,275,404.31	1,250,000.00	0.00	1,250,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,028,462.71)	0.00	(2,028,462.71)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,048,117.57	0.00	1,048,117.57	1,968,490.00	0.00	1,968,490.00	87.8%
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	783,288.19	2,377,185.19	3,160,473.38	739,847.43	2,348,651.42	3,088,498.85	-2.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,581,954.76	2,392,439.17	5,974,393.93	5,910,294.43	2,348,651.42	8,258,945.85	38.2%
TOTAL, REVENUES			400,385,774.96	222,460,188.46	622,845,963.42	516,507,677.43	173,382,256.00	689,889,933.43	10.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	141,709,904.82	44,286,441.24	185,996,346.06	147,692,450.37	40,087,936.94	187,780,387.31	1.0%
Certificated Pupil Support Salaries		1200	9,645,094.08	7,539,118.60	17,184,212.68	10,968,340.78	10,345,836.04	21,314,176.82	24.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,154,342.11	4,642,782.74	21,797,124.85	17,205,591.91	4,725,575.60	21,931,167.51	0.6%
Other Certificated Salaries		1900	1,340,858.28	10,917,103.61	12,257,961.89	1,265,216.88	10,687,563.10	11,952,779.98	-2.5%
TOTAL, CERTIFICATED SALARIES			169,850,199.29	67,385,446.19	237,235,645.48	177,131,599.94	65,846,911.68	242,978,511.62	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,915,512.33	10,239,580.67	13,155,093.00	950,978.94	9,832,415.92	10,783,394.86	-18.0%
Classified Support Salaries		2200	20,091,994.79	9,859,652.81	29,951,647.60	15,378,441.02	10,507,843.53	25,886,284.55	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	5,329,509.88	3,208,419.34	8,537,929.22	5,826,446.25	5,743,814.70	11,570,260.95	35.5%
Clerical, Technical and Office Salaries		2400	16,817,469.72	3,543,287.99	20,360,757.71	14,962,751.48	3,723,467.87	18,686,219.35	-8.2%
Other Classified Salaries		2900	2,591,023.86	2,307,649.20	4,898,673.06	1,942,511.84	1,809,240.85	3,751,752.69	-23.4%
TOTAL, CLASSIFIED SALARIES			47,745,510.58	29,158,590.01	76,904,100.59	39,061,129.53	31,616,782.87	70,677,912.40	-8.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	26,825,565.06	33,707,087.60	60,532,652.66	33,018,037.78	39,100,923.15	72,118,960.93	19.1%
PERS		3201-3202	8,044,105.94	5,454,396.30	13,498,502.24	10,053,096.95	8,147,876.76	18,200,973.71	34.8%
OASDI/Medicare/Alternative		3301-3302	6,174,479.91	3,279,521.90	9,454,001.81	6,371,450.59	4,309,976.37	10,681,426.96	13.0%
Health and Welfare Benefits		3401-3402	52,956,422.39	21,894,768.35	74,851,190.74	57,598,175.48	28,271,362.32	85,869,537.80	14.7%
Unemployment Insurance		3501-3502	1,081,145.28	477,460.73	1,558,606.01	1,069,331.00	493,550.39	1,562,881.39	0.3%
Workers' Compensation		3601-3602	3,304,949.93	1,465,885.65	4,770,835.58	3,212,457.33	1,481,193.62	4,693,650.95	-1.6%
OPEB, Allocated		3701-3702	14,391,033.07	5,922,477.79	20,313,510.86	14,958,338.36	7,602,767.21	22,561,105.57	11.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,423.37	22,570.01	80,993.38	56,229.00	22,433.54	78,662.54	-2.9%
TOTAL, EMPLOYEE BENEFITS			112,836,124.95	72,224,168.33	185,060,293.28	126,337,116.49	89,430,083.36	215,767,199.85	16.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,761.33	2,008,037.87	2,009,799.20	34,478.00	2,242,857.00	2,277,335.00	13.3%
Books and Other Reference Materials		4200	36,175.90	334,200.17	370,376.07	104,423.77	35,177.34	139,601.11	-62.3%
Materials and Supplies		4300	4,941,205.56	15,527,813.65	20,469,019.21	7,413,360.49	11,875,722.27	19,289,082.76	-5.8%
Noncapitalized Equipment		4400	708,623.45	2,544,936.06	3,253,559.51	459,253.99	7,172,258.39	7,631,512.38	134.6%
Food		4700	0.00	90,500.62	90,500.62	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,687,766.24	20,505,488.37	26,193,254.61	8,011,516.25	21,326,015.00	29,337,531.25	12.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	644,553.36	60,160,829.44	60,805,382.80	691,923.80	46,413,077.17	47,105,000.97	-22.5%
Travel and Conferences		5200	110,782.01	268,156.29	378,938.30	244,614.00	332,275.57	576,889.57	52.2%
Dues and Memberships		5300	139,634.99	56,813.36	196,448.35	147,365.00	22,000.00	169,365.00	-13.8%
Insurance		5400 - 5450	1,410,049.80	175.00	1,410,224.80	2,020,000.00	0.00	2,020,000.00	43.2%
Operations and Housekeeping Services		5500	12,396,296.02	62,171.98	12,458,468.00	9,745,816.35	0.00	9,745,816.35	-21.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,153,271.64	1,990,698.78	3,143,970.42	1,270,657.99	574,075.00	1,844,732.99	-41.3%
Transfers of Direct Costs		5710	(89,126.06)	89,126.06	0.00	(448,065.48)	448,065.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,394,601.55)	(33,245.80)	(1,427,847.35)	(1,981,056.71)	(43,508.04)	(2,024,564.75)	41.8%
Professional/Consulting Services and Operating Expenditures		5800	9,411,785.41	15,431,149.42	24,842,934.83	10,893,341.78	13,994,964.27	24,888,306.05	0.2%
Communications		5900	1,490,408.80	80,645.24	1,571,054.04	1,151,148.46	49,567.55	1,200,716.01	-23.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,273,054.42	78,106,519.77	103,379,574.19	23,735,745.19	61,790,517.00	85,526,262.19	-17.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	79,013.46	1,251,953.84	1,330,967.30	0.00	4,583,333.33	4,583,333.33	244.4%
Buildings and Improvements of Buildings		6200	105,892.82	4,375,943.04	4,481,835.86	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	116,427.94	2,632,239.27	2,748,667.21	2,000.00	560,000.00	562,000.00	-79.6%
Equipment Replacement		6500	199,123.12	388,375.75	587,498.87	27,000.00	256,917.94	283,917.94	-51.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,457.34	8,648,511.90	9,148,969.24	29,000.00	5,400,251.27	5,429,251.27	-40.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	38,188.00	0.00	38,188.00	40,000.00	0.00	40,000.00	4.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,435,632.29	0.00	1,435,632.29	1,500,000.00	0.00	1,500,000.00	4.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	6,320.85	0.00	6,320.85	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,480,141.14	0.00	1,480,141.14	1,540,000.00	0.00	1,540,000.00	4.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,488,520.88)	6,488,520.88	0.00	(7,088,334.06)	7,088,334.06	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,216,177.68)	0.00	(1,216,177.68)	(1,191,558.47)	0.00	(1,191,558.47)	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,704,698.56)	6,488,520.88	(1,216,177.68)	(8,279,892.53)	7,088,334.06	(1,191,558.47)	-2.0%
TOTAL, EXPENDITURES			355,668,555.40	282,517,245.45	638,185,800.85	367,566,214.87	282,498,895.24	650,065,110.11	1.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,946,119.00	0.00	1,946,119.00	2,342,426.00	0.00	2,342,426.00	20.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,946,119.00	0.00	1,946,119.00	2,342,426.00	0.00	2,342,426.00	20.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,660,202.25	0.00	2,660,202.25	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,660,202.25	0.00	2,660,202.25	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(81,838,984.80)	81,838,984.80	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(81,838,984.80)	81,838,984.80	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(82,553,068.05)	81,838,984.80	(714,083.25)	(94,580,034.00)	96,922,460.00	2,342,426.00	-428.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	389,172,860.93	2,251,289.00	391,424,149.93	454,072,523.00	2,251,179.00	456,323,702.00	16.6%
2) Federal Revenue		8100-8299	0.00	120,733,567.45	120,733,567.45	0.00	91,620,566.87	91,620,566.87	-24.1%
3) Other State Revenue		8300-8599	7,630,959.27	97,082,892.84	104,713,852.11	56,524,860.00	77,161,858.71	133,686,718.71	27.7%
4) Other Local Revenue		8600-8799	3,581,954.76	2,392,439.17	5,974,393.93	5,910,294.43	2,348,651.42	8,258,945.85	38.2%
5) TOTAL, REVENUES			400,385,774.96	222,460,188.46	622,845,963.42	516,507,677.43	173,382,256.00	689,889,933.43	10.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		220,954,215.79	165,352,765.20	386,306,980.99	232,707,023.01	172,073,267.83	404,780,290.84	4.8%
2) Instruction - Related Services	2000-2999		45,285,593.90	30,732,664.87	76,018,258.77	44,595,871.24	32,811,686.72	77,407,557.96	1.8%
3) Pupil Services	3000-3999		30,790,581.34	49,609,439.28	80,400,020.62	30,238,852.75	40,462,549.43	70,701,402.18	-12.1%
4) Ancillary Services	4000-4999		3,180,584.54	610,579.16	3,791,163.70	4,344,458.67	830,496.00	5,174,954.67	36.5%
5) Community Services	5000-5999		58,811.99	0.00	58,811.99	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		49,944.89	220.00	50,164.89	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		18,007,310.43	12,230,726.39	30,238,036.82	20,492,546.74	9,289,074.13	29,781,620.87	-1.5%
8) Plant Services	8000-8999		35,861,371.38	23,980,850.55	59,842,221.93	33,647,462.46	27,031,821.13	60,679,283.59	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,480,141.14	0.00	1,480,141.14	1,540,000.00	0.00	1,540,000.00	4.0%
10) TOTAL, EXPENDITURES			355,668,555.40	282,517,245.45	638,185,800.85	367,566,214.87	282,498,895.24	650,065,110.11	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,717,219.56	(60,057,056.99)	(15,339,837.43)	148,941,462.56	(109,116,639.24)	39,824,823.32	-359.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,946,119.00	0.00	1,946,119.00	2,342,426.00	0.00	2,342,426.00	20.4%
b) Transfers Out		7600-7629	2,660,202.25	0.00	2,660,202.25	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(81,838,984.80)	81,838,984.80	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,553,068.05)	81,838,984.80	(714,083.25)	(94,580,034.00)	96,922,460.00	2,342,426.00	-428.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,835,848.49)	21,781,927.81	(16,053,920.68)	54,361,428.56	(12,194,179.24)	42,167,249.32	-362.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	103,708,114.11	22,198,603.35	125,906,717.46	65,034,532.41	44,818,264.37	109,852,796.78	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,708,114.11	22,198,603.35	125,906,717.46	65,034,532.41	44,818,264.37	109,852,796.78	-12.8%
d) Other Restatements		9795	(837,733.21)	837,733.21	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,870,380.90	23,036,336.56	125,906,717.46	65,034,532.41	44,818,264.37	109,852,796.78	-12.8%
2) Ending Balance, June 30 (E + F1e)			65,034,532.41	44,818,264.37	109,852,796.78	119,395,960.97	32,624,085.13	152,020,046.10	38.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	105,261.63	0.00	105,261.63	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	16,100.00	0.00	16,100.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	44,818,264.37	44,818,264.37	0.00	32,624,362.23	32,624,362.23	-27.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Additional 3% Reserve for Economic Ur	0000	9760		0.00	0.00	41,439,681.00	0.00	41,439,681.00	New
Professional Learning	0000	9760				19,431,681.00		19,431,681.00	
History/Social Science and World Langt	0000	9760				3,100,000.00		3,100,000.00	
Multi-Tiered Systems of Support	0000	9760				13,000,000.00		13,000,000.00	
EPOCH Anti Bias and Anti-racist profess	0000	9760				400,000.00		400,000.00	
Communications	0000	9760				400,000.00		400,000.00	
Summer School Programs	0000	9760				60,000.00		60,000.00	
Transitional Kindergarten Support	0000	9760				5,000,000.00		5,000,000.00	
						48,000.00		48,000.00	
d) Assigned									
Other Assignments (by Resource/Object)									
Carryover Funds for Departments	0000	9780	15,891,754.00	0.00	15,891,754.00	0.00	0.00	0.00	-100.0%
2021-22 LCAP Supplemental/Concentra	0000	9780	6,290,527.00		6,290,527.00				
School Site Grants/Unrestricted Progran	0000	9780	8,598,986.00		8,598,986.00				
			1,002,241.00		1,002,241.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,763,716.00	0.00	12,763,716.00	12,954,460.00	0.00	12,954,460.00	1.5%
Unassigned/Unappropriated Amount		9790	36,032,700.78	0.00	36,032,700.78	65,001,819.97	(277.10)	65,001,542.87	80.4%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	10,238,329.90	0.00
6230	California Clean Energy Jobs Act	36,764.80	36,764.80
6266	Educator Effectiveness, FY 2021-22	8,923,701.00	6,877,622.82
6300	Lottery: Instructional Materials	2,194,132.66	2,194,132.66
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	716,210.50	716,210.50
6537	Special Ed: Learning Recovery Support	3,580,800.35	3,580,800.35
6547	Special Education Early Intervention Preschool Grant	1,489,972.00	1,489,972.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00	1,169,808.00
7029	Child Nutrition: Food Service Staff Training Funds	420,236.45	420,236.45
7085	Learning Communities for School Success Program	760,442.28	760,442.28
7311	Classified School Employee Professional Development Block Grant	195,558.31	195,558.31
7388	SB 117 COVID-19 LEA Response Funds	492,049.15	492,049.15
7412	A-G Access/Success Grant	2,307,790.00	2,307,790.00
7413	A-G Learning Loss Mitigation Grant	865,181.00	865,181.00
7425	Expanded Learning Opportunities (ELO) Grant	3,794,673.89	3,794,673.89
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	871,773.16	871,773.16
7810	Other Restricted State	1,305.00	1,305.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,460,523.95	2,551,029.89
9010	Other Restricted Local	4,287,680.97	4,287,680.97
Total, Restricted Balance		44,818,264.37	32,624,362.23

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,080,700.98	0.00	-100.0%
5) TOTAL, REVENUES			1,080,700.98	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	852,711.96	0.00	-100.0%
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			852,711.96	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			227,989.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			227,989.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,952.00	1,447,941.02	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,952.00	1,447,941.02	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,952.00	1,447,941.02	18.7%
2) Ending Balance, June 30 (E + F1e)			1,447,941.02	1,447,941.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,442,007.02	1,447,941.02	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,442,007.02		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,447,941.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,447,941.02		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,080,700.98	0.00	-100.0%
TOTAL, REVENUES			1,080,700.98	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	852,711.96	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			852,711.96	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			852,711.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,080,700.98	0.00	-100.0%
5) TOTAL, REVENUES			1,080,700.98	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		852,711.96	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			852,711.96	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			227,989.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			227,989.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,219,952.00	1,447,941.02	18.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,219,952.00	1,447,941.02	18.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,219,952.00	1,447,941.02	18.7%
2) Ending Balance, June 30 (E + F1e)					
			1,447,941.02	1,447,941.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	5,934.00	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,442,007.02	1,447,941.02	0.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	1,442,007.02	1,447,941.02
Total, Restricted Balance		<u>1,442,007.02</u>	<u>1,447,941.02</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,622,320.48	18,954,726.00	14.0%
2) Federal Revenue		8100-8299	582,763.45	557,413.99	-4.3%
3) Other State Revenue		8300-8599	3,670,151.52	3,699,656.45	0.8%
4) Other Local Revenue		8600-8799	(37,547.16)	0.00	-100.0%
5) TOTAL, REVENUES			20,837,688.29	23,211,796.44	11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,110,394.15	8,275,723.81	2.0%
2) Classified Salaries		2000-2999	939,529.21	1,052,722.55	12.0%
3) Employee Benefits		3000-3999	5,764,287.36	6,366,535.36	10.4%
4) Books and Supplies		4000-4999	248,550.09	387,278.03	55.8%
5) Services and Other Operating Expenditures		5000-5999	1,930,541.92	2,429,685.76	25.9%
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	13,905.42	2,804.13	-79.8%
9) TOTAL, EXPENDITURES			17,007,208.15	18,514,749.64	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,830,480.14	4,697,046.80	22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,081,471.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,946,119.00	2,342,426.00	20.4%
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			(864,648.00)	(2,342,426.00)	170.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,965,832.14	2,354,620.80	-20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,381,614.20	9,347,446.34	46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,381,614.20	9,347,446.34	46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,381,614.20	9,347,446.34	46.5%
2) Ending Balance, June 30 (E + F1e)			9,347,446.34	11,702,067.14	25.2%
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			3,438,569.00	3,200,826.59	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,908,877.34	0.00	-100.0%
Charter School Funds	0000	9780	5,746,292.81		
EPA Charter School Funds	1400	9780	162,584.53		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	8,501,240.55	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,541,381.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(86,066.27)		
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	113,483.72		
4) Due from Grantor Government		9290	916,723.63		
5) Due from Other Funds		9310	1,362,002.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,847,525.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	417,070.73		
2) Due to Grantor Governments		9590	1,649,950.73		
3) Due to Other Funds		9610	51,593.92		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	381,463.31		
6) TOTAL, LIABILITIES			2,500,078.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			9,347,446.34		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	7,639,012.00	11,470,247.00	50.2%
Education Protection Account State Aid - Current Year		8012	5,600,225.00	3,700,282.00	-33.9%
State Aid - Prior Years		8019	(329,354.52)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,712,438.00	3,784,197.00	1.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,622,320.48	18,954,726.00	14.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	436,111.21	302,879.00	-30.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	146,652.24	254,534.99	73.6%
TOTAL, FEDERAL REVENUE			582,763.45	557,413.99	-4.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,132.00	47,199.00	-5.9%
Lottery - Unrestricted and Instructional Materials		8560	563,207.79	345,027.00	-38.7%
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	3,056,811.73	3,307,430.45	8.2%
TOTAL, OTHER STATE REVENUE			3,670,151.52	3,699,656.45	0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,693.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(86,066.27)	0.00	-100.0%
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	(13,174.17)	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(37,547.16)	0.00	-100.0%
TOTAL, REVENUES			20,837,688.29	23,211,796.44	11.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,982,216.03	7,109,327.93	1.8%
Certificated Pupil Support Salaries		1200	187,401.02	290,922.67	55.2%
Certificated Supervisors' and Administrators' Salaries		1300	867,947.32	858,663.21	-1.1%
Other Certificated Salaries		1900	72,829.78	16,810.00	-76.9%
TOTAL, CERTIFICATED SALARIES			8,110,394.15	8,275,723.81	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	158,064.23	201,346.37	27.4%
Classified Support Salaries		2200	318,818.01	331,955.37	4.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	362,803.15	406,768.55	12.1%
Other Classified Salaries		2900	99,843.82	112,652.26	12.8%
TOTAL, CLASSIFIED SALARIES			939,529.21	1,052,722.55	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,191,486.06	2,401,711.28	9.6%
PERS		3201-3202	200,658.11	255,305.23	27.2%
OASDI/Medicare/Alternative		3301-3302	199,014.04	226,238.28	13.7%
Health and Welfare Benefits		3401-3402	2,332,581.13	2,586,409.00	10.9%
Unemployment Insurance		3501-3502	55,555.54	46,589.08	-16.1%
Workers' Compensation		3601-3602	138,326.22	140,307.04	1.4%
OPEB, Allocated		3701-3702	644,237.04	707,582.28	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,429.22	2,393.17	-1.5%
TOTAL, EMPLOYEE BENEFITS			5,764,287.36	6,366,535.36	10.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	47,693.72	108,096.00	126.6%
Books and Other Reference Materials		4200	19,987.79	2,789.00	-86.0%
Materials and Supplies		4300	165,098.62	276,393.03	67.4%
Noncapitalized Equipment		4400	15,769.96	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			248,550.09	387,278.03	55.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	78,000.00	0.00	-100.0%
Travel and Conferences		5200	2,000.00	0.00	-100.0%
Dues and Memberships		5300	4,388.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	397,547.11	422,902.00	6.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,297.50	13,469.00	-46.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,205,976.13	1,931,483.00	60.2%
Professional/Consulting Services and Operating Expenditures		5800	215,644.77	57,468.76	-73.4%
Communications		5900	1,688.41	4,363.00	158.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,930,541.92	2,429,685.76	25.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	13,905.42	2,804.13	-79.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,905.42	2,804.13	-79.8%
TOTAL, EXPENDITURES			17,007,208.15	18,514,749.64	8.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,081,471.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,081,471.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,946,119.00	2,342,426.00	20.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,946,119.00	2,342,426.00	20.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(864,648.00)	(2,342,426.00)	170.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,622,320.48	18,954,726.00	14.0%
2) Federal Revenue		8100-8299	582,763.45	557,413.99	-4.3%
3) Other State Revenue		8300-8599	3,670,151.52	3,699,656.45	0.8%
4) Other Local Revenue		8600-8799	(37,547.16)	0.00	-100.0%
5) TOTAL, REVENUES			20,837,688.29	23,211,796.44	11.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,284,324.65	12,645,141.86	2.9%
2) Instruction - Related Services	2000-2999		2,737,358.26	3,635,080.44	32.8%
3) Pupil Services	3000-3999		362,117.21	543,162.00	50.0%
4) Ancillary Services	4000-4999		0.00	27,166.00	New
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,905.42	2,804.13	-79.8%
8) Plant Services	8000-8999		1,609,502.61	1,661,395.21	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,007,208.15	18,514,749.64	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,830,480.14	4,697,046.80	22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,081,471.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,946,119.00	2,342,426.00	20.4%
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			(864,648.00)	(2,342,426.00)	170.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,965,832.14	2,354,620.80	-20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,381,614.20	9,347,446.34	46.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,381,614.20	9,347,446.34	46.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,381,614.20	9,347,446.34	46.5%
2) Ending Balance, June 30 (E + F1e)			9,347,446.34	11,702,067.14	25.2%
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			3,438,569.00	3,200,826.59	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,908,877.34	0.00	-100.0%
Charter School Funds	0000	9780	5,746,292.81		
EPA Charter School Funds	1400	9780	162,584.53		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	8,501,240.55	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,121,920.00	1,121,920.00
6230	California Clean Energy Jobs Act	641,572.85	641,572.85
6266	Educator Effectiveness, FY 2021-22	307,878.00	307,878.00
6300	Lottery: Instructional Materials	426,998.33	426,998.33
7311	Classified School Employee Professional Development Block	5,567.00	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	20,572.77	20,572.77
7412	A-G Access/Success Grant	187,081.00	187,081.00
7413	A-G Learning Loss Mitigation Grant	163,901.00	163,901.00
7425	Expanded Learning Opportunities (ELO) Grant	336,929.33	137,813.49
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	93,000.81	54,374.24
9010	Other Restricted Local	133,147.91	133,147.91
Total, Restricted Balance		3,438,569.00	3,200,826.59

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	919,200.02	857,470.40	-6.7%
3) Other State Revenue		8300-8599	2,438,615.42	1,971,330.83	-19.2%
4) Other Local Revenue		8600-8799	2,225,324.40	3,060,615.00	37.5%
5) TOTAL, REVENUES			5,583,139.84	5,889,416.23	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,821,021.45	1,675,736.42	-8.0%
2) Classified Salaries		2000-2999	1,251,203.29	1,254,489.83	0.3%
3) Employee Benefits		3000-3999	2,015,255.46	2,248,155.23	11.6%
4) Books and Supplies		4000-4999	249,980.37	154,511.69	-38.2%
5) Services and Other Operating Expenditures		5000-5999	1,132,497.00	497,955.05	-56.0%
6) Capital Outlay		6000-6999	63,651.31	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,020.04	58,568.01	30.1%
9) TOTAL, EXPENDITURES			6,578,628.92	5,889,416.23	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(995,489.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,578,731.25	0.00	-100.0%
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			1,578,731.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			583,242.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	801,095.04	1,384,337.21	72.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,095.04	1,384,337.21	72.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,095.04	1,384,337.21	72.8%
2) Ending Balance, June 30 (E + F1e)			1,384,337.21	1,384,337.21	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	4,280.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,384,337.21	1,384,337.21	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	(4,280.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	74,116.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(933.19)		
b) in Banks		9120	212,182.01		
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	24,804.93		
4) Due from Grantor Government		9290	1,001,503.24		
5) Due from Other Funds		9310	328,731.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	4,280.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,644,684.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	235,639.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,722.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	9,985.88		
6) TOTAL, LIABILITIES			260,347.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,384,337.21		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	199,085.70	210,000.00	5.5%
All Other Federal Revenue	All Other	8290	720,114.32	647,470.40	-10.1%
TOTAL, FEDERAL REVENUE			919,200.02	857,470.40	-6.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,321,451.77	1,384,913.83	4.8%
All Other State Revenue	All Other	8590	1,117,163.65	586,417.00	-47.5%
TOTAL, OTHER STATE REVENUE			2,438,615.42	1,971,330.83	-19.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(3,287.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(933.19)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	634,506.85	1,600,000.00	152.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,595,037.74	1,460,615.00	-8.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,225,324.40	3,060,615.00	37.5%
TOTAL, REVENUES			5,583,139.84	5,889,416.23	5.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,429,287.26	1,286,952.66	-10.0%
Certificated Pupil Support Salaries		1200	111,663.07	108,360.02	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	280,071.12	280,423.74	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,821,021.45	1,675,736.42	-8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	116,289.04	163,012.52	40.2%
Classified Support Salaries		2200	521,696.73	503,378.52	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	204,755.48	229,186.87	11.9%
Clerical, Technical and Office Salaries		2400	326,173.23	337,911.92	3.6%
Other Classified Salaries		2900	82,288.81	21,000.00	-74.5%
TOTAL, CLASSIFIED SALARIES			1,251,203.29	1,254,489.83	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	504,309.46	521,717.29	3.5%
PERS		3201-3202	236,658.44	284,068.23	20.0%
OASDI/Medicare/Alternative		3301-3302	109,885.74	114,824.88	4.5%
Health and Welfare Benefits		3401-3402	866,222.68	995,411.59	14.9%
Unemployment Insurance		3501-3502	15,109.13	14,509.41	-4.0%
Workers' Compensation		3601-3602	46,813.92	43,953.63	-6.1%
OPEB, Allocated		3701-3702	235,248.00	272,700.00	15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,008.09	970.20	-3.8%
TOTAL, EMPLOYEE BENEFITS			2,015,255.46	2,248,155.23	11.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	934.58	0.00	-100.0%
Materials and Supplies		4300	137,432.18	154,511.69	12.4%
Noncapitalized Equipment		4400	111,613.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			249,980.37	154,511.69	-38.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	484,619.45	0.00	-100.0%
Travel and Conferences		5200	2,748.40	1,955.36	-28.9%
Dues and Memberships		5300	5,095.00	3,500.00	-31.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	300,221.58	384,000.00	27.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,500.00	9,560.00	-65.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,785.87	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	305,772.68	97,719.69	-68.0%
Communications		5900	754.02	1,220.00	61.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,132,497.00	497,955.05	-56.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	63,651.31	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,651.31	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,020.04	58,568.01	30.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,020.04	58,568.01	30.1%
TOTAL, EXPENDITURES			6,578,628.92	5,889,416.23	-10.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,578,731.25	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,578,731.25	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,578,731.25	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	919,200.02	857,470.40	-6.7%
3) Other State Revenue		8300-8599	2,438,615.42	1,971,330.83	-19.2%
4) Other Local Revenue		8600-8799	2,225,324.40	3,060,615.00	37.5%
5) TOTAL, REVENUES			5,583,139.84	5,889,416.23	5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,700,984.82	2,908,130.80	-21.4%
2) Instruction - Related Services	2000-2999		1,450,795.83	1,438,293.78	-0.9%
3) Pupil Services	3000-3999		583,789.11	563,724.45	-3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,020.04	58,568.01	30.1%
8) Plant Services	8000-8999		798,039.12	920,699.19	15.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,578,628.92	5,889,416.23	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(995,489.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,578,731.25	0.00	-100.0%
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			1,578,731.25	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			583,242.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	801,095.04	1,384,337.21	72.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,095.04	1,384,337.21	72.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,095.04	1,384,337.21	72.8%
2) Ending Balance, June 30 (E + F1e)			1,384,337.21	1,384,337.21	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	4,280.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,384,337.21	1,384,337.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,280.00)	0.00	-100.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6391	Adult Education Program	132,785.66	132,785.66
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	1,250,987.85	1,250,987.85
Total, Restricted Balance		1,384,337.21	1,384,337.21

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,124,133.98	6,228,346.02	-12.6%
3) Other State Revenue		8300-8599	6,200,531.63	6,148,992.00	-0.8%
4) Other Local Revenue		8600-8799	1,004,888.42	626,850.00	-37.6%
5) TOTAL, REVENUES			14,329,554.03	13,004,188.02	-9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,796,942.72	3,606,213.55	-24.8%
2) Classified Salaries		2000-2999	2,495,495.88	2,358,963.72	-5.5%
3) Employee Benefits		3000-3999	5,094,781.61	5,381,074.85	5.6%
4) Books and Supplies		4000-4999	513,663.26	860,955.57	67.6%
5) Services and Other Operating Expenditures		5000-5999	461,245.65	366,041.70	-20.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	499,801.32	430,938.63	-13.8%
9) TOTAL, EXPENDITURES			13,861,930.44	13,004,188.02	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			467,623.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			467,623.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,039.00	880,662.59	113.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,039.00	880,662.59	113.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,039.00	880,662.59	113.2%
2) Ending Balance, June 30 (E + F1e)			880,662.59	880,662.59	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			674,155.84	674,155.84	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	206,506.75	0.00	-100.0%
Child Development Funds	0000	9780	206,506.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	206,506.75	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(28,610.86)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	57,491.02		
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	2,405.24		
4) Due from Grantor Government		9290	3,269,607.48		
5) Due from Other Funds		9310	441,070.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,741,963.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	214,155.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,008,356.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	638,788.79		
6) TOTAL, LIABILITIES			2,861,301.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			880,662.59		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,124,133.98	6,228,346.02	-12.6%
TOTAL, FEDERAL REVENUE			7,124,133.98	6,228,346.02	-12.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,604,498.16	5,803,317.00	3.5%
All Other State Revenue	All Other	8590	596,033.47	345,675.00	-42.0%
TOTAL, OTHER STATE REVENUE			6,200,531.63	6,148,992.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,622.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	525,183.09	100,000.00	-81.0%
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	475,082.41	526,850.00	10.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,004,888.42	626,850.00	-37.6%
TOTAL, REVENUES			14,329,554.03	13,004,188.02	-9.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,229,369.46	2,898,028.94	-31.5%
Certificated Pupil Support Salaries		1200	158,507.64	224,745.21	41.8%
Certificated Supervisors' and Administrators' Salaries		1300	400,945.36	483,439.40	20.6%
Other Certificated Salaries		1900	8,120.26	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,796,942.72	3,606,213.55	-24.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,193,996.39	1,185,316.63	-0.7%
Classified Support Salaries		2200	499,879.90	633,430.29	26.7%
Classified Supervisors' and Administrators' Salaries		2300	92,967.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	708,652.59	502,477.27	-29.1%
Other Classified Salaries		2900	0.00	37,739.53	New
TOTAL, CLASSIFIED SALARIES			2,495,495.88	2,358,963.72	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,121,208.75	925,444.82	-17.5%
PERS		3201-3202	587,464.80	682,661.21	16.2%
OASDI/Medicare/Alternative		3301-3302	288,523.98	333,242.76	15.5%
Health and Welfare Benefits		3401-3402	2,367,076.92	2,655,733.11	12.2%
Unemployment Insurance		3501-3502	36,295.32	28,818.66	-20.6%
Workers' Compensation		3601-3602	110,915.02	89,578.73	-19.2%
OPEB, Allocated		3701-3702	581,566.40	664,433.96	14.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,730.42	1,161.60	-32.9%
TOTAL, EMPLOYEE BENEFITS			5,094,781.61	5,381,074.85	5.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	312,881.35	749,772.89	139.6%
Noncapitalized Equipment		4400	200,781.91	111,182.68	-44.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			513,663.26	860,955.57	67.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,936.79	10,535.98	51.9%
Dues and Memberships		5300	0.00	400.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,394.50	14,100.00	35.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,167.63	23,330.00	15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,924.31	42,081.75	36.1%
Professional/Consulting Services and Operating Expenditures		5800	392,710.14	274,284.28	-30.2%
Communications		5900	112.28	1,309.69	1066.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			461,245.65	366,041.70	-20.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	499,801.32	430,938.63	-13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			499,801.32	430,938.63	-13.8%
TOTAL, EXPENDITURES			13,861,930.44	13,004,188.02	-6.2%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,124,133.98	6,228,346.02	-12.6%
3) Other State Revenue		8300-8599	6,200,531.63	6,148,992.00	-0.8%
4) Other Local Revenue		8600-8799	1,004,888.42	626,850.00	-37.6%
5) TOTAL, REVENUES			14,329,554.03	13,004,188.02	-9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,808,600.18	8,182,927.25	-16.6%
2) Instruction - Related Services	2000-2999		2,885,173.87	3,850,355.17	33.5%
3) Pupil Services	3000-3999		274,086.45	380,825.13	38.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		499,801.32	430,938.63	-13.8%
8) Plant Services	8000-8999		394,268.62	159,141.84	-59.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,861,930.44	13,004,188.02	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			467,623.59	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			467,623.59	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,039.00	880,662.59	113.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,039.00	880,662.59	113.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,039.00	880,662.59	113.2%
2) Ending Balance, June 30 (E + F1e)			880,662.59	880,662.59	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	674,155.84	674,155.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	206,506.75	0.00	-100.0%
Child Development Funds	0000	9780	206,506.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	206,506.75	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supple	222,350.07	222,350.07
5059	Child Development: ARP California State Preschool Program	249,000.00	249,000.00
5160	Child Care and Development Programs Administered by Calif	90,360.48	90,360.48
6130	Child Development: Center-Based Reserve Account	112,445.29	112,445.29
Total, Restricted Balance		674,155.84	674,155.84

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,165,889.99	30,250,000.00	7.4%
3) Other State Revenue		8300-8599	280,458.94	1,010,761.00	260.4%
4) Other Local Revenue		8600-8799	76,133.81	380,000.00	399.1%
5) TOTAL, REVENUES			28,522,482.74	31,640,761.00	10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,816,798.16	9,295,626.47	5.4%
3) Employee Benefits		3000-3999	6,177,360.31	7,902,625.93	27.9%
4) Books and Supplies		4000-4999	13,014,491.72	13,519,000.00	3.9%
5) Services and Other Operating Expenditures		5000-5999	1,046,090.05	1,418,500.00	35.6%
6) Capital Outlay		6000-6999	643,336.83	300,000.00	-53.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	657,450.90	699,247.70	6.4%
9) TOTAL, EXPENDITURES			30,355,527.97	33,135,000.10	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,833,045.23)	(1,494,239.10)	-18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,833,045.23)	(1,494,239.10)	-18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,414,433.61	14,581,388.38	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,414,433.61	14,581,388.38	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,414,433.61	14,581,388.38	-11.2%
2) Ending Balance, June 30 (E + F1e)			14,581,388.38	13,087,149.28	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,420,273.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,931,958.18	12,859,992.53	-0.6%
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	227,156.75	0.00	-100.0%
Cafeteria Fund	0000	9780	227,156.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	227,156.75	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,703,585.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(73,482.70)		
b) in Banks		9120	49,473.44		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,649.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,269,915.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	216,812.85		
6) Stores		9320	1,420,273.45		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,603,227.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	736,256.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,276,123.52		
4) Current Loans		9640			
5) Unearned Revenue		9650	9,459.74		
6) TOTAL, LIABILITIES			2,021,839.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			14,581,388.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,693,060.78	30,250,000.00	9.2%
Donated Food Commodities		8221	467,015.21	0.00	-100.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			28,165,889.99	30,250,000.00	7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	1,000,000.00	New
All Other State Revenue		8590	280,458.94	10,761.00	-96.2%
TOTAL, OTHER STATE REVENUE			280,458.94	1,010,761.00	260.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(121,360.09)	150,000.00	-223.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,405.60	30,000.00	-40.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(73,482.70)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	220,571.00	200,000.00	-9.3%
TOTAL, OTHER LOCAL REVENUE			76,133.81	380,000.00	399.1%
TOTAL, REVENUES			28,522,482.74	31,640,761.00	10.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,693,556.04	8,172,278.01	6.2%
Classified Supervisors' and Administrators' Salaries		2300	777,331.96	752,209.55	-3.2%
Clerical, Technical and Office Salaries		2400	345,910.16	371,138.91	7.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,816,798.16	9,295,626.47	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,395.37	30,116.88	6.1%
PERS		3201-3202	1,427,263.11	2,033,877.98	42.5%
OASDI/Medicare/Alternative		3301-3302	633,204.22	689,001.28	8.8%
Health and Welfare Benefits		3401-3402	3,138,317.01	3,825,844.37	21.9%
Unemployment Insurance		3501-3502	43,515.62	46,089.56	5.9%
Workers' Compensation		3601-3602	134,162.96	139,433.78	3.9%
OPEB, Allocated		3701-3702	769,383.92	1,134,800.88	47.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,118.10	3,461.20	11.0%
TOTAL, EMPLOYEE BENEFITS			6,177,360.31	7,902,625.93	27.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,208,442.73	1,149,000.00	-4.9%
Noncapitalized Equipment		4400	18,959.56	120,000.00	532.9%
Food		4700	11,787,089.43	12,250,000.00	3.9%
TOTAL, BOOKS AND SUPPLIES			13,014,491.72	13,519,000.00	3.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	13,225.00	10,000.00	-24.4%
Travel and Conferences		5200	14,857.40	19,000.00	27.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,420.16	205,000.00	513.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,590.52	92,000.00	-36.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,357.64	51,000.00	40.3%
Professional/Consulting Services and Operating Expenditures		5800	801,453.66	1,040,000.00	29.8%
Communications		5900	1,185.67	1,500.00	26.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,046,090.05	1,418,500.00	35.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	201,074.13	100,000.00	-50.3%
Equipment		6400	442,262.70	200,000.00	-54.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			643,336.83	300,000.00	-53.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	657,450.90	699,247.70	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			657,450.90	699,247.70	6.4%
TOTAL, EXPENDITURES			30,355,527.97	33,135,000.10	9.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,165,889.99	30,250,000.00	7.4%
3) Other State Revenue		8300-8599	280,458.94	1,010,761.00	260.4%
4) Other Local Revenue		8600-8799	76,133.81	380,000.00	399.1%
5) TOTAL, REVENUES			28,522,482.74	31,640,761.00	10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		29,430,729.84	32,056,700.99	8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		657,450.90	699,247.70	6.4%
8) Plant Services	8000-8999		267,347.23	379,051.41	41.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,355,527.97	33,135,000.10	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,833,045.23)	(1,494,239.10)	-18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,833,045.23)	(1,494,239.10)	-18.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,414,433.61	14,581,388.38	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,414,433.61	14,581,388.38	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,414,433.61	14,581,388.38	-11.2%
2) Ending Balance, June 30 (E + F1e)			14,581,388.38	13,087,149.28	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,420,273.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			12,931,958.18	12,859,992.53	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	227,156.75	0.00	-100.0%
Cafeteria Fund	0000	9780	227,156.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	227,156.75	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,511,186.92	1,206,111.34
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,506,460.19	1,222,601.64
5330	Child Nutrition: Summer Food Service Program Operations	9,078,298.91	9,595,267.39
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Co	429,806.19	429,806.19
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	372,120.24	372,120.24
5810	Other Restricted Federal	5,814.00	5,814.00
7810	Other Restricted State	14,428.51	14,428.51
9010	Other Restricted Local	13,843.22	13,843.22
Total, Restricted Balance		12,931,958.18	12,859,992.53

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	242,170.94	90,500.00	-62.6%
5) TOTAL, REVENUES			242,170.94	90,500.00	-62.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	595,673.61	845,034.45	41.9%
3) Employee Benefits		3000-3999	345,063.67	496,718.31	43.9%
4) Books and Supplies		4000-4999	8,518.70	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,080,077.76	500,000.00	-53.7%
6) Capital Outlay		6000-6999	8,892,741.79	54,715,000.00	515.3%
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			10,922,075.53	56,556,752.76	417.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,679,904.59)	(56,466,252.76)	428.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,687,472.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	77,100,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,787,472.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,107,567.41	(56,466,252.76)	-180.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,418,837.36	104,526,404.77	203.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,418,837.36	104,526,404.77	203.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,418,837.36	104,526,404.77	203.7%
2) Ending Balance, June 30 (E + F1e)			104,526,404.77	48,060,152.01	-54.0%
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			104,526,404.77	48,060,152.01	-54.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,658,409.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(187,623.11)		
b) in Banks		9120	354,955.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	87,288,004.65		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,841.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,304.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			108,208,892.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,682,487.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,682,487.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			104,526,404.77		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	151,567.96	90,500.00	-40.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(187,623.11)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	278,226.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			242,170.94	90,500.00	-62.6%
TOTAL, REVENUES			242,170.94	90,500.00	-62.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	281,884.53	438,138.88	55.4%
Clerical, Technical and Office Salaries		2400	313,789.08	406,895.57	29.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			595,673.61	845,034.45	41.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	135,147.95	213,916.68	58.3%
OASDI/Medicare/Alternative		3301-3302	44,704.60	63,202.80	41.4%
Health and Welfare Benefits		3401-3402	121,964.00	159,777.71	31.0%
Unemployment Insurance		3501-3502	2,919.46	4,157.97	42.4%
Workers' Compensation		3601-3602	9,064.26	12,675.44	39.8%
OPEB, Allocated		3701-3702	30,870.00	42,588.00	38.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	393.40	399.71	1.6%
TOTAL, EMPLOYEE BENEFITS			345,063.67	496,718.31	43.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	794.15	0.00	-100.0%
Noncapitalized Equipment		4400	7,724.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,518.70	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,080,077.76	500,000.00	-53.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,080,077.76	500,000.00	-53.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,770,852.90	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,121,888.88	54,715,000.00	793.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,892,741.79	54,715,000.00	515.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,922,075.53	56,556,752.76	417.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,687,472.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,687,472.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	77,100,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			77,100,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,787,472.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	242,170.94	90,500.00	-62.6%
5) TOTAL, REVENUES			242,170.94	90,500.00	-62.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,715,075.53	56,556,752.76	427.8%
9) Other Outgo	9000-9999	Except 7600-7699	207,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,922,075.53	56,556,752.76	417.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(10,679,904.59)	(56,466,252.76)	428.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,687,472.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	77,100,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,787,472.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,107,567.41	(56,466,252.76)	-180.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	34,418,837.36	104,526,404.77	203.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			34,418,837.36	104,526,404.77	203.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			34,418,837.36	104,526,404.77	203.7%
2) Ending Balance, June 30 (E + F1e)					
			104,526,404.77	48,060,152.01	-54.0%
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	104,526,404.77	48,060,152.01	-54.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	104,526,404.77	48,060,152.01
Total, Restricted Balance		<u>104,526,404.77</u>	<u>48,060,152.01</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,161,150.62	3,540,000.00	-56.6%
5) TOTAL, REVENUES			8,161,150.62	3,540,000.00	-56.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	173,160.85	800,000.00	362.0%
6) Capital Outlay		6000-6999	326,539.03	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,542,496.15	2,970,000.00	-16.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,042,196.03	3,770,000.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,118,954.59	(230,000.00)	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,118,954.59	(230,000.00)	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,607,667.27	23,726,621.86	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,607,667.27	23,726,621.86	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,607,667.27	23,726,621.86	21.0%
2) Ending Balance, June 30 (E + F1e)			23,726,621.86	23,496,621.86	-1.0%
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			23,726,621.86	23,496,621.86	-1.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,292,400.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(209,645.38)		
b) in Banks		9120	144,727.70		
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	75,708.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	579,564.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,882,755.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,490.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	153,643.40		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			156,134.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,726,621.86		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	3,117,763.11	1,500,000.00	-51.9%
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	128,394.13	40,000.00	-68.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(209,645.38)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	5,121,446.76	2,000,000.00	-60.9%
Other Local Revenue					
All Other Local Revenue		8699	3,192.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,161,150.62	3,540,000.00	-56.6%
TOTAL, REVENUES			8,161,150.62	3,540,000.00	-56.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	153,643.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	19,517.45	800,000.00	3998.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			173,160.85	800,000.00	362.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	326,539.03	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			326,539.03	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	717,496.15	0.00	-100.0%
Other Debt Service - Principal		7439	2,825,000.00	2,970,000.00	5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,542,496.15	2,970,000.00	-16.2%
TOTAL, EXPENDITURES			4,042,196.03	3,770,000.00	-6.7%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,161,150.62	3,540,000.00	-56.6%
5) TOTAL, REVENUES			8,161,150.62	3,540,000.00	-56.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		499,699.88	800,000.00	60.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,542,496.15	2,970,000.00	-16.2%
10) TOTAL, EXPENDITURES			4,042,196.03	3,770,000.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,118,954.59	(230,000.00)	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,118,954.59	(230,000.00)	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,607,667.27	23,726,621.86	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,607,667.27	23,726,621.86	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,607,667.27	23,726,621.86	21.0%
2) Ending Balance, June 30 (E + F1e)			23,726,621.86	23,496,621.86	-1.0%
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			23,726,621.86	23,496,621.86	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	23,726,621.86	23,496,621.86
Total, Restricted Balance		23,726,621.86	23,496,621.86

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,941,924.43	2,012,239.00	3.6%
5) TOTAL, REVENUES			1,941,924.43	2,012,239.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,992.20	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,919,907.85	2,497,974.00	30.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,934,900.05	2,497,974.00	29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,024.38	(485,735.00)	-7015.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,024.38	(485,735.00)	-7015.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,161.52	1,113,185.90	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,161.52	1,113,185.90	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,161.52	1,113,185.90	0.6%
2) Ending Balance, June 30 (E + F1e)			1,113,185.90	627,450.90	-43.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,113,185.90	627,450.90	-43.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,110,981.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,998.84)		
b) in Banks		9120	17,757.66		
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	1,779.21		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,120,519.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,333.96		
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			7,333.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,113,185.90		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
Other		8621	1,948,209.43	2,011,739.00	3.3%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes		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					
Leases and Rentals		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,713.84	500.00	-86.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(9,998.84)	0.00	-100.0%
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			1,941,924.43	2,012,239.00	3.6%
TOTAL, REVENUES			1,941,924.43	2,012,239.00	3.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	14,992.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,992.20	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,919,907.85	2,497,974.00	30.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,919,907.85	2,497,974.00	30.1%
TOTAL, EXPENDITURES			1,934,900.05	2,497,974.00	29.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,941,924.43	2,012,239.00	3.6%
5) TOTAL, REVENUES			1,941,924.43	2,012,239.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,992.20	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,919,907.85	2,497,974.00	30.1%
10) TOTAL, EXPENDITURES			1,934,900.05	2,497,974.00	29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,024.38	(485,735.00)	-7015.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,024.38	(485,735.00)	-7015.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,106,161.52	1,113,185.90	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,106,161.52	1,113,185.90	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,106,161.52	1,113,185.90	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,113,185.90	627,450.90	-43.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,113,185.90	627,450.90
Total, Restricted Balance		<u>1,113,185.90</u>	<u>627,450.90</u>

DEBT SERVICE FUNDS

Debt Service Funds Definition

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	300,893.56	331,000.00	10.0%
4) Other Local Revenue		8600-8799	58,572,811.04	44,420,000.00	-24.2%
5) TOTAL, REVENUES			58,873,704.60	44,751,000.00	-24.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	60,272,770.20	48,550,000.00	-19.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,272,770.20	48,550,000.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,399,065.60)	(3,799,000.00)	171.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,666,666.67)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,065,732.27)	(3,799,000.00)	23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,301,528.65	21,226,252.75	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,301,528.65	21,226,252.75	-38.1%
d) Other Restatements		9795	(10,009,543.63)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,291,985.02	21,226,252.75	-12.6%
2) Ending Balance, June 30 (E + F1e)			21,226,252.75	17,427,252.75	-17.9%
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			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	21,226,252.75	0.00	-100.0%
Bond Interest and Redemption Fund	0000	9780	21,226,252.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	17,427,252.75	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,840,891.01		
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	138,303.00		
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			48,979,194.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,234,725.38		
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	15,518,215.88		
6) TOTAL, LIABILITIES			27,752,941.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,226,252.75		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	300,124.88	330,000.00	10.0%
Other Subventions/In-Lieu Taxes		8572	768.68	1,000.00	30.1%
TOTAL, OTHER STATE REVENUE			300,893.56	331,000.00	10.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	40,507,582.63	34,070,000.00	-15.9%
Unsecured Roll		8612	1,919,349.73	1,440,000.00	-25.0%
Prior Years' Taxes		8613	475,752.68	2,680,000.00	463.3%
Supplemental Taxes		8614	1,405,983.91	1,280,000.00	-9.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	25,139.08	10,000.00	-60.2%
Interest		8660	3,038,728.92	1,250,000.00	-58.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,200,274.09	3,690,000.00	-67.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,572,811.04	44,420,000.00	-24.2%
TOTAL, REVENUES			58,873,704.60	44,751,000.00	-24.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	19,472,770.20	19,430,000.00	-0.2%
Other Debt Service - Principal		7439	40,800,000.00	29,120,000.00	-28.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			60,272,770.20	48,550,000.00	-19.4%
TOTAL, EXPENDITURES			60,272,770.20	48,550,000.00	-19.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,666,666.67	0.00	-100.0%
(d) TOTAL, USES			1,666,666.67	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,666,666.67)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	300,893.56	331,000.00	10.0%
4) Other Local Revenue		8600-8799	58,572,811.04	44,420,000.00	-24.2%
5) TOTAL, REVENUES			58,873,704.60	44,751,000.00	-24.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	60,272,770.20	48,550,000.00	-19.4%
10) TOTAL, EXPENDITURES			60,272,770.20	48,550,000.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,399,065.60)	(3,799,000.00)	171.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,666,666.67	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,666,666.67)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,065,732.27)	(3,799,000.00)	23.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,301,528.65	21,226,252.75	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,301,528.65	21,226,252.75	-38.1%
d) Other Restatements		9795	(10,009,543.63)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,291,985.02	21,226,252.75	-12.6%
2) Ending Balance, June 30 (E + F1e)			21,226,252.75	17,427,252.75	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	21,226,252.75	0.00	-100.0%
Bond Interest and Redemption Fund	0000	9780	21,226,252.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	17,427,252.75	New

PROPRIETARY FUNDS

Proprietary Funds Definition

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	65.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,239,765.93	15,068,840.00	5.8%
5) TOTAL, REVENUES			14,239,830.93	15,068,840.00	5.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	355,089.24	409,077.93	15.2%
3) Employee Benefits		3000-3999	211,460.16	279,761.96	32.3%
4) Books and Supplies		4000-4999	26,013.72	48,000.00	84.5%
5) Services and Other Operating Expenses		5000-5999	13,432,195.66	14,332,000.00	6.7%
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			14,024,758.78	15,068,839.89	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,072.15	0.11	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			215,072.15	0.11	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,632,455.66	12,847,527.81	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,632,455.66	12,847,527.81	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,632,455.66	12,847,527.81	1.7%
2) Ending Net Position, June 30 (E + F1e)			12,847,527.81	12,847,527.92	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,847,527.81	12,847,527.92	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,427,357.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(107,400.08)		
b) in Banks		9120	785.55		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,606.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,569,033.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			13,185,383.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	333,010.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,844.84		
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			337,855.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			12,847,527.81		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	65.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	57,239.87	30,000.00	-47.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(107,400.08)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,289,844.15	15,038,840.00	5.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	81.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,239,765.93	15,068,840.00	5.8%
TOTAL, REVENUES			14,239,830.93	15,068,840.00	5.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,563.92	197,556.27	92.6%
Clerical, Technical and Office Salaries		2400	252,525.32	211,521.66	-16.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			355,089.24	409,077.93	15.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	163.16	0.00	-100.0%
PERS		3201-3202	77,308.04	103,436.03	33.8%
OASDI/Medicare/Alternative		3301-3302	16,949.86	29,725.57	75.4%
Health and Welfare Benefits		3401-3402	88,963.24	110,729.84	24.5%
Unemployment Insurance		3501-3502	919.36	1,941.88	111.2%
Workers' Compensation		3601-3602	3,068.09	6,136.16	100.0%
OPEB, Allocated		3701-3702	23,751.00	27,468.00	15.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.41	324.48	-3.8%
TOTAL, EMPLOYEE BENEFITS			211,460.16	279,761.96	32.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,013.72	46,000.00	76.8%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			26,013.72	48,000.00	84.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	766.77	2,000.00	160.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,431,428.89	14,330,000.00	6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,432,195.66	14,332,000.00	6.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,024,758.78	15,068,839.89	7.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	65.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,239,765.93	15,068,840.00	5.8%
5) TOTAL, REVENUES			14,239,830.93	15,068,840.00	5.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,024,758.78	15,068,839.89	7.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,024,758.78	15,068,839.89	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			215,072.15	0.11	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			215,072.15	0.11	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,632,455.66	12,847,527.81	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,632,455.66	12,847,527.81	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,632,455.66	12,847,527.81	1.7%
2) Ending Net Position, June 30 (E + F1e)			12,847,527.81	12,847,527.92	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,847,527.81	12,847,527.92	0.0%