



# **2022-2023 BUDGET**

**June 2, 2022**

**MOUNTAIN VIEW LOS ALTOS HIGH  
SCHOOL DISTRICT**

To: Superintendent and Board of Trustees

Subject: 2022-2023 Budget

Date: June 2, 2022

The 2022-2023 budget is submitted for your approval. This budget is once again based on the most current information and the best estimates. As a "basic aid" or community funded district, local property taxes continue to be the driver of the budget and account for eighty percent of all revenue. Secured property tax growth is forecast to be eight-and-a-half percent which reflects the continued, positive residential and commercial assessed valuations that are within the district boundaries as well as Santa Clara County-wide. Statewide, the Local Control Funding Formula (LCFF) is at full implementation levels in 2022-2023 but does not add any revenue to the district's budget. MVLA continues to receive \$2.9 million in Minimum State Aid, which is the residual amount of former categorical dollars that were decreased by the "fair share" reduction in 2012-2013.

The MVLA Education Foundation is continuing their support of our students by providing an annual pledge of \$2,236,000. The District budget includes \$2.9 million in revenue from the City of Mountain View Shoreline Community Educational Enhancement Reserve, which is above the guaranteed minimum. The State Education Protection Account (Proposition 30) provides \$821,000 in annual revenue. Other state and federal revenue continue at similar levels to the prior year, adjusted by the state-calculated cost-of-living adjustment (COLA). The final State budget will be approved in June. Any changes that impact MVLA will be reflected in the First Interim Budget Report.

General Fund expenditures reflect an adjustment in certificated and classified positions as a result of enrollment changes, an increase in Special Education services, and a focus by the District to support programs directed at increasing the academic performance of all students. Negotiations with employee associations in 2021-2022 resulted in an agreement for a 5.0% salary schedule increase in each of the 2021-2022, 2022-2023 and 2023-2024 school years. These increases are reflected in the planned expenditures for 2022-2023 and 2023-2024. Employer-paid pension costs for the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) continue to increase annually, putting a strain on the general fund. The 2022-2023 employer contributions as a percentage of salary are 19.1 percent for CalSTRS and 25.37 percent for CalPERS. Lastly, one-time expenditures in salary, benefits, supplies, and services are included that offset various one-time state and federal grants, including COVID relief funds, Educator Effectiveness grant, and A-G Success grant.

This budget also includes the other funds, outside the General Fund, which are an integral part of the District's finances. During the 2015-16 school year, the state returned to directly funding Adult Education programs through the Adult Education Block Grant. MVLA will receive \$4.02 million in base funding for the 2022-2023 budget year. Additional Adult Education revenue comes from federal grants and fee-based programs.

The Cafeteria Fund no longer requires a General Fund contribution due to new State funding to support the mandated universal meals program. The Special Reserve Fund for Other Post-Employment Benefits (OPEB) has sufficient funds to cover the actuarial accrued liability as calculated in the most recent actuarial study of retiree health liabilities.

The Building Fund maintains a fund balance to cover a facility emergency. Measure E bond funds will be expended on the following construction projects: student services buildings at both Los Altos HS and Mountain View HS, new auxiliary gym at Mountain View HS, new Freestyle building, and other modernization projects identified in the bond program. The Capital Facilities Fund uses revenue collected from developer fees to pay debt service for the Alta Vista High School campus buildings and additional facilities throughout the district to accommodate enrollment growth.

The final component to the 2022-2023 budget is the multi-year projection. Included with this projection are the main assumptions that form the basis of the District's plan to meet its ongoing operational needs. Secured property tax growth is forecast at seven percent in 2023-2024 and five percent in 2024-2025. Projected enrollment decline reduces certificated staff by three in 2023-2024 and by one in 2024-2025. The District includes a placeholder of \$500,000 to account for unknown cost increases to special education. Health and welfare increases are forecast at five percent.

A legislative requirement of the 2022-2023 budget is to identify the dollar amount of reserves that are above the state-required three percent minimum. This calculation includes General Fund and Special Reserve Other (Fund 17) assigned and unassigned ending balances. There is an additional page of documentation that details this calculation and provides justification for the district's reserves which are based on Board Policy 3100.

We trust you find this Budget Report helpful in reviewing the financial state of the district and determining its ability to maintain fiscal stability into the future.



Mike Mathiesen  
Associate Superintendent, Business Services



Elvis Lopez  
Director Fiscal Services

## **DISTRICT INFORMATION**

### **BOARD OF TRUSTEES**

Catherine Vonnegut	President
Debbie Torok	Vice President
Phil Faillace, Ph.D.	Clerk
Sanjay Dave	Member
Fiona Walter	Member

### **ADMINISTRATION**

Nellie Meyer, Ed.D.	Superintendent
Teri Faught	Assoc. Superintendent, Educational Services
Leyla Benson	Assoc. Superintendent, Human Resources
Mike Mathiesen	Assoc. Superintendent, Business Services & Technology

### **SCHOOL ADMINISTRATION**

Adult Education	Julie Vo, Director
Alta Vista High School	Suzanne Woolfolk, Principal
Los Altos High School	Wynne Satterwhite, Principal
Mountain View High School	Kip Glazer, Principal

## **MISSION STATEMENT**

We are committed to creating a community of learners with the knowledge, skills, and values necessary to combine personal success with meaningful contributions to our multicultural and global society.

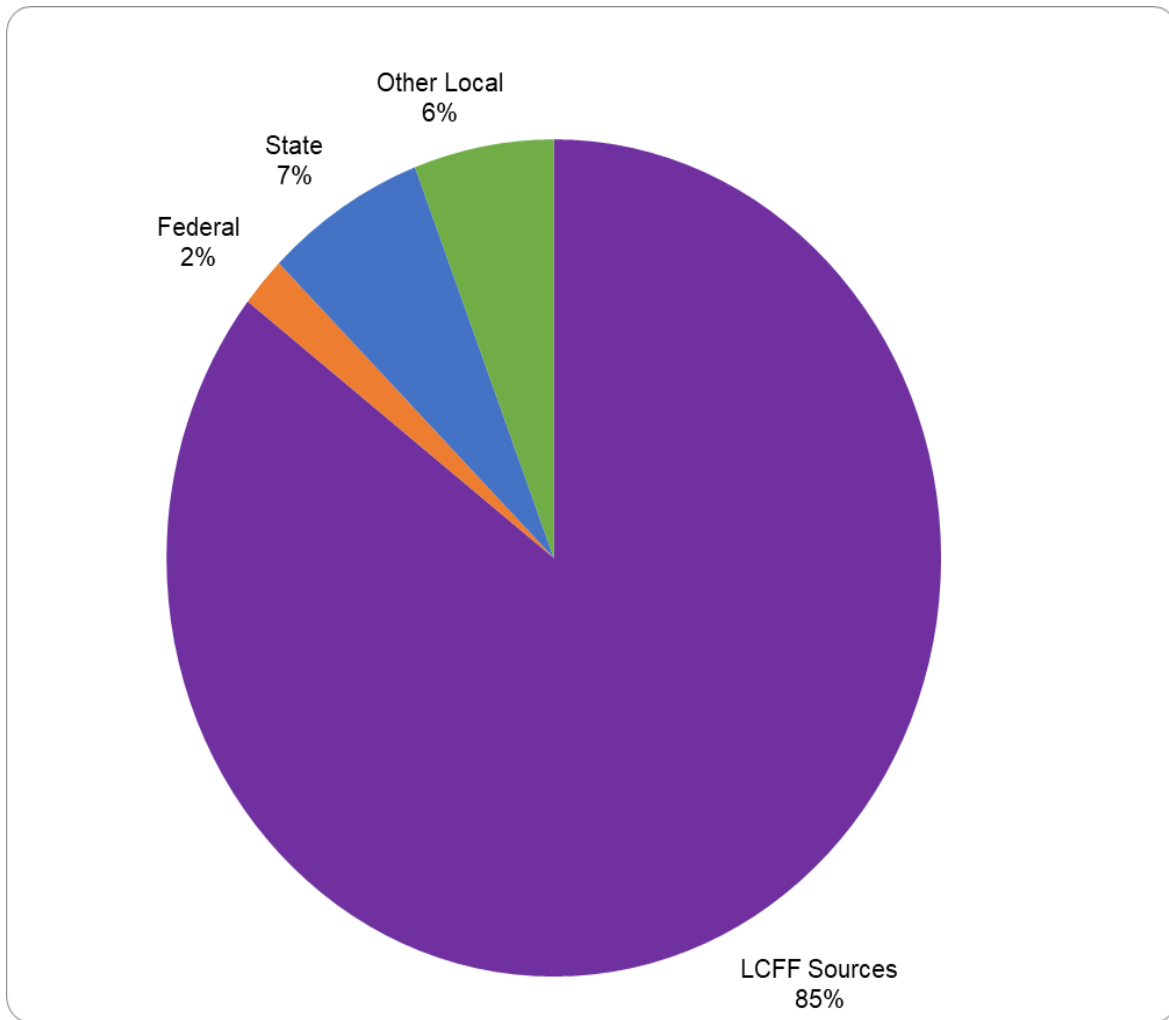
## **BUDGET GUIDELINES 2022-2023**

1. The budget will reflect the District's goals and make the educational program the prime consideration.
2. The budget includes a state-required reserve for economic uncertainty of 3% of total general fund expenditures plus transfers out, plus a target of 17% in the Special Reserve Other fund (Fund 17), per Board Policy 3100.
3. Certificated classroom staffing will be based on a ratio of 29 pupils per teacher in grades 9 through 12, and as otherwise required by negotiated agreements and/or State and federally funded programs. Special education positions will be in line with current mandates.
4. Salary amounts for certificated classroom staffing and all other certificated and classified staff (other than CSEA unit members) will be funded at prior year levels adjusted for step and column.
5. General Fund dollars are allocated and recorded in LCFF cost center 001311 to support programs directed towards increasing academic performance of students requiring additional interventions.
6. Allowance shall be made for increases and/or decreases in the price of services, supplies, and equipment, and such items as gasoline, natural gas, electricity, insurance, water, postage, trash collection, telephone service, debt service, retirement, or other benefits mandated by law.
7. Prior year instructional alternative programs will be rolled into this budget year unless identified for program contraction or elimination (e.g., Moffett independent study, summer school, etc.).

## **BUDGET ASSUMPTIONS 2022-2023**

- Secured property taxes are forecast to grow 8.5%. Unsecured property taxes are forecast to grow 0.0%.
  
- District enrollment is forecast at 4,563 students.
  
- Health and welfare premium changes:
  - + 10% Kaiser
  - + 10% Cigna
  - 0% Vision
  - 0% Dental
  
- Site allocation for the comprehensive high schools is adjusted by CPI. Current site allocation will be \$244 per student.
  
- Personnel costs are adjusted for retirements and step and column movement. Certificated vacancies are filled at an average salary and benefit cost of \$225,603.
  
- MVLA Education Foundation contribution is \$2,236,000.
  
- Current employer costs of retirement programs are 19.10% for certificated staff (CalSTRS) and 25.37% for classified staff (CalPERS).
  
- Routine Restricted Maintenance contribution is 3% of total General Fund expenditures (including transfers out) plus \$200,000.
  
- Reserve for Economic Uncertainty is a component of the unassigned balance and is calculated at the state-required minimum of 3%, or \$3,779,519.

## DISTRICT REVENUE: SUMMARY

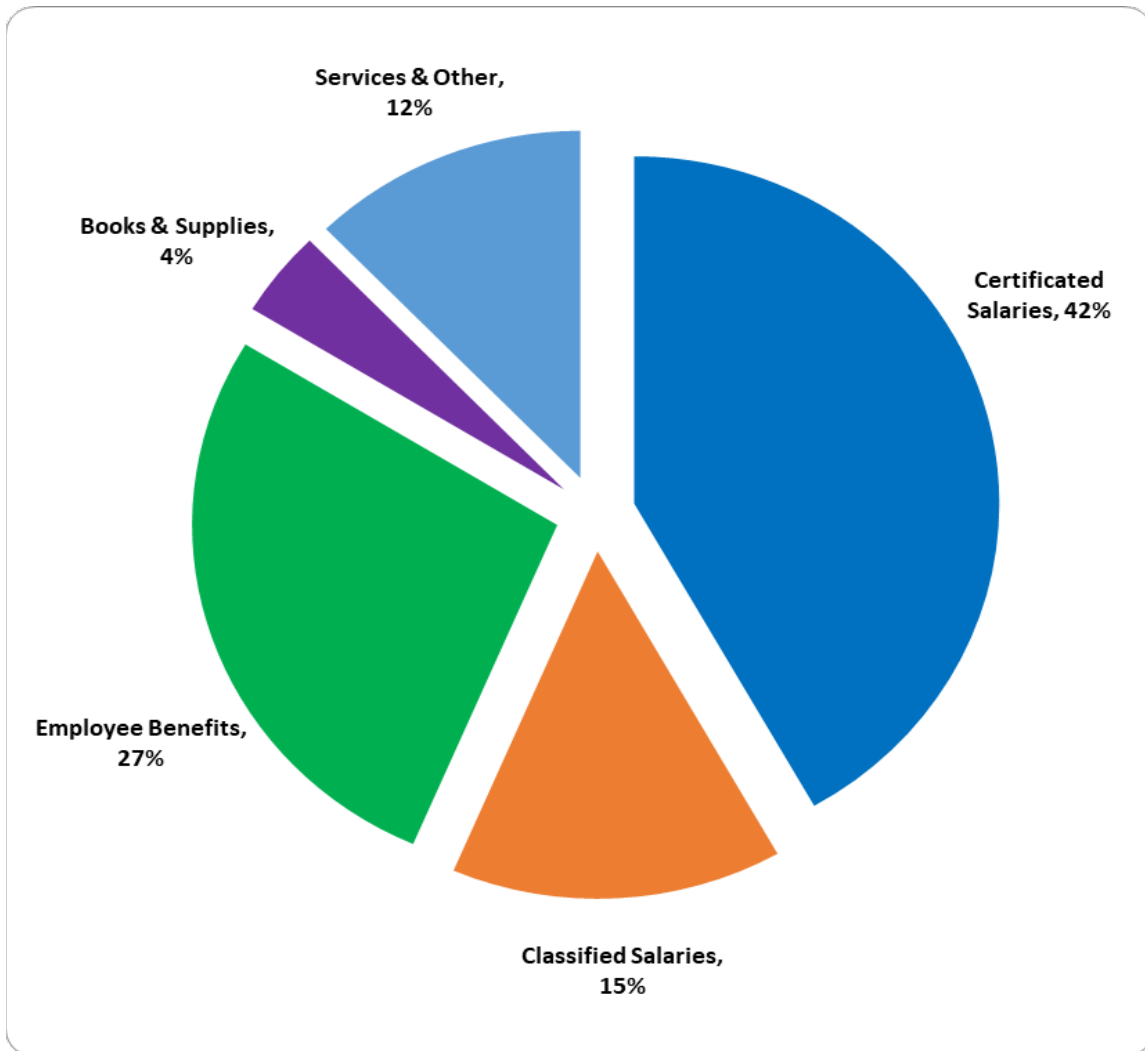


**TOTAL REVENUE \$126,254,228**

LCFF Sources (includes property taxes)	\$107,946,767
Federal Revenue	\$2,446,231
Other State Revenue	\$8,497,506
Other Local Revenue	\$7,363,724

The primary source of District revenue is local property taxes, which are included in Local Control Funding Formula (LCFF) sources. Local property taxes account for just over 80% of total district revenue. LCFF sources also includes Minimum State Aid in the amount of \$2.9 million, which is the residual amount of former categorical dollars that were decreased by the “fair share” reduction in 2012-2013. The District receives \$110,719,717 in unrestricted dollars used to provide educational services to all students, and \$15,534,511 in restricted program money to provide services to targeted students and programs. Local revenue includes interest, fees, agreements, and donations received by the District. Of note is the Shoreline Educational Enhancement Reserve agreement with the City of Mountain View from which the District is budgeted to receive \$2.9 million in the current year. Lastly, one donation of particular significance is \$2,236,000 from the MVLA High School Foundation.

## DISTRICT EXPENDITURE: SUMMARY



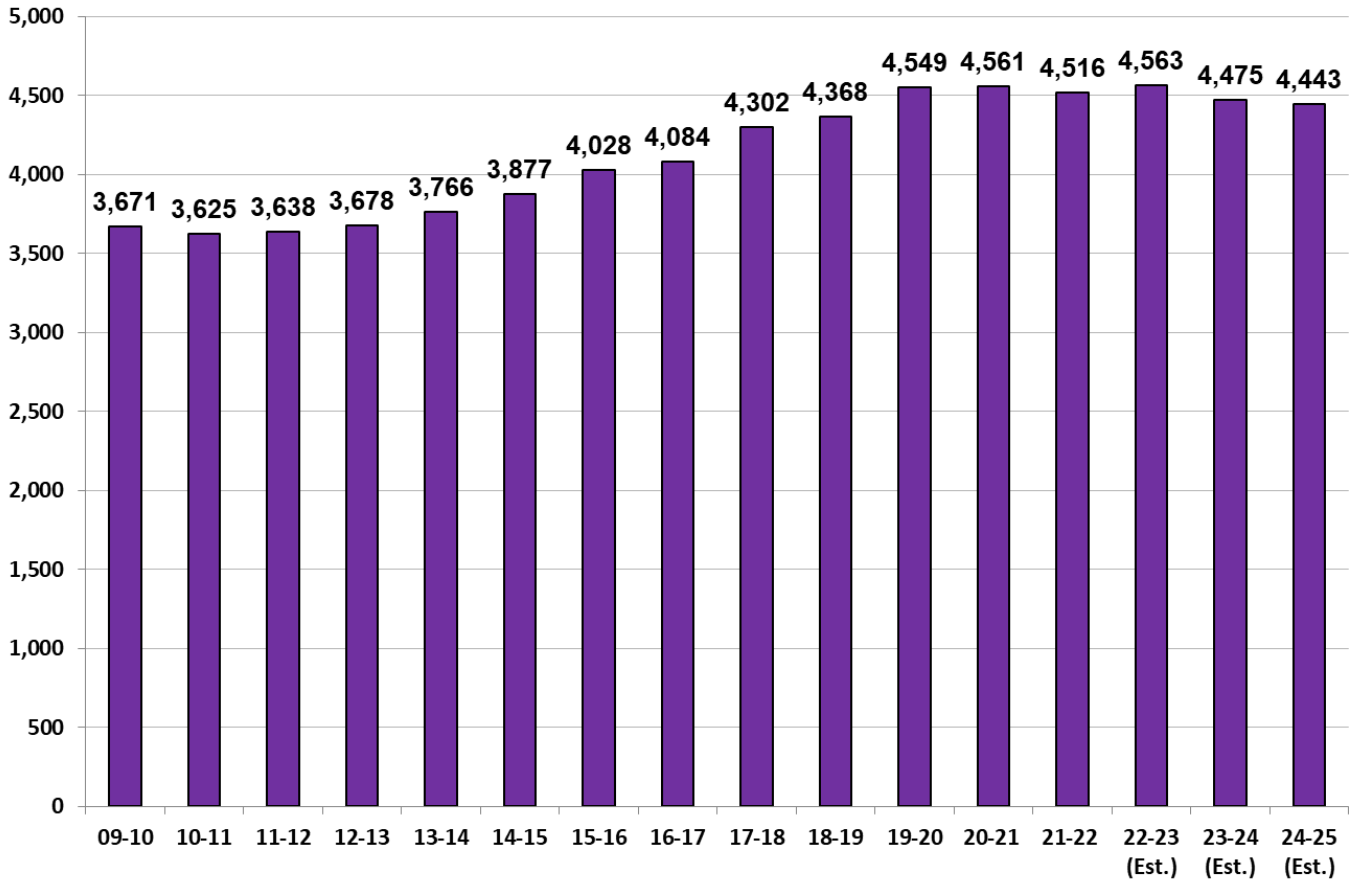
**TOTAL EXPENDITURES \$125,693,981**

Certificated Salaries	\$52,538,969
Classified Salaries	\$18,427,019
Employee Benefits	\$34,245,994
Books and Supplies	\$5,054,556
Services and Other Operating Expenditures	\$14,059,147
Capital Outlay and Miscellaneous Other	\$1,368,296

Expenditures are categorized into six major areas, as shown above. The first three areas are for the cost of personnel, which represents \$105,211,982, or 84% of the budget. The balance, \$20,481,999, or 16% of the budget, represents expenditures for items such as materials, supplies, textbooks, staff training, insurance, utilities, service contracts, and equipment.



## CBEDS ENROLLMENT HISTORY



**MOUNTAIN VIEW LOS ALTOS UNION HIGH SCHOOL DISTRICT**

**GENERAL FUND MULTI-YEAR PROJECTION**

**2022-2023 Adopted Budget**

	2022-2023	2023-2024	2024-2025
<b>Enrollment</b>	4,563	4,475	4,443
<b>Revenues:</b>			
LCFF/Property Taxes	107,946,767	114,663,026	119,796,166
Federal Revenue	2,446,231	1,381,215	1,436,739
Other State Revenue	8,497,506	7,981,420	7,981,749
Other Local Revenue	7,363,724	7,413,724	7,463,724
<b>Total Revenues</b>	<b>126,254,228</b>	<b>131,439,384</b>	<b>136,678,378</b>
<b>Expenditures</b>			
Certificated Salaries	52,538,969	55,447,002	56,109,707
Classified Salaries	18,427,019	19,624,775	19,919,147
Employee Benefits	34,245,994	35,441,626	36,082,996
Books & Supplies	5,054,556	4,077,737	4,158,069
Operating Expenses	14,059,147	14,442,025	15,226,533
Capital Outlay	1,581,430	1,602,827	1,616,673
Other Outgo	-	-	-
Direct/Indirect Costs	(213,134)	(213,134)	(213,134)
<b>Total Expenditures</b>	<b>125,693,981</b>	<b>130,422,858</b>	<b>132,899,990</b>
Transfer In	-	-	-
Transfer Out	(289,998)	(313,605)	(362,416)
Contributions to Restricted	-	-	-
All Other Sources/Uses	-	-	-
<b>Increase/(Decrease) In Fund Balance</b>	<b>270,249</b>	<b>702,921</b>	<b>3,415,972</b>
<b>Beginning Fund Balance</b>	<b>10,691,128</b>	<b>10,961,377</b>	<b>11,664,298</b>
Non Spendable	24,032	24,032	24,032
Restricted	1,119,567	901,082	682,597
Committed	-	-	-
Assigned	6,038,259	6,817,090	10,375,769
Reserve for Econ. Uncertainty	3,779,519	3,922,094	3,997,872
Unassigned	-	-	-
<b>Ending Fund Balance</b>	<b>10,961,377</b>	<b>11,664,298</b>	<b>15,080,270</b>

## **MULTI-YEAR PROJECTION ASSUMPTIONS 2022 - 2025**

- 2022-2023 budget is the basis for adjustments made in subsequent two years.
- Enrollment is projected to decrease by 88 students in 2023-2024 and decrease by 32 students in 2024-2025. As a result, certificated staff is planned to decrease by three full-time equivalents (FTE) in 2023-2024 and one FTE in 2024-2025.
- Secured property tax growth is assumed to be 7.0% for 2023-2024 and 5.0% for 2024-2025. Zero percent (0%) growth is assumed for unsecured taxes
- Revenue from the Shoreline Education Enhancement Reserve is budgeted at \$2,900,000 for 2023-2024 and 2024-2025.
- Salaries are increased to account for step and column movement each year. Statutory benefits for certificated staff are 21.55% for 2023-2024 and 21.55% for 2024-2025. Statutory benefits for classified staff are 33.85% for 2023-2024 and 35.25% for 2024-2025.
- CalSTRS rate (certificated retirement) forecast at current statutory rate of 19.10% for 2023-2024, and 19.10% for 2024-2025.
- CalPERS rate (classified retirement) forecast at current statutory rates of 25.20% for 2023-2024, and 24.60% for 2024-2025.
- Health and welfare costs to increase by 5% each year for 2023-2024 and 2024-2025.
- CPI increases applied to certain non-salary expenditures: 3.14% for 2023-2024, and 1.97% for 2024-2025.
- Routine restricted maintenance contribution is 3% of total General Fund expenditures (including transfers out) plus \$200,000.
- Net special education costs are increased by \$500,000 in each year for 2022-2023 and 2023-2024 to support student population needs.
- Economic uncertainty is a component of the unassigned balance and is calculated at the state-required minimum of 3%: \$3,992,094 for 2023-2024 and \$3,997,872 for 2024-2025.

# **GENERAL FUND**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	97,764,522.00	2,468,273.00	100,232,795.00	105,280,772.00	2,665,995.00	107,946,767.00	7.7%
2) Federal Revenue		8100-8299	0.00	4,661,671.71	4,661,671.71	0.00	2,446,231.00	2,446,231.00	-47.5%
3) Other State Revenue		8300-8599	1,005,859.00	8,875,573.12	9,881,432.12	963,961.00	7,533,545.00	8,497,506.00	-14.0%
4) Other Local Revenue		8600-8799	4,779,529.00	2,651,783.63	7,431,312.63	4,474,984.00	2,888,740.00	7,363,724.00	-0.9%
5) TOTAL, REVENUES			103,549,910.00	18,657,301.46	122,207,211.46	110,719,717.00	15,534,511.00	126,254,228.00	3.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	42,068,221.00	8,127,281.36	50,195,502.36	44,311,615.00	8,227,354.00	52,538,969.00	4.7%
2) Classified Salaries		2000-2999	11,438,983.91	5,823,438.00	17,262,421.91	12,203,154.91	6,223,864.00	18,427,018.91	6.7%
3) Employee Benefits		3000-3999	20,154,721.92	11,235,041.76	31,389,763.68	22,157,701.92	12,088,291.76	34,245,993.68	9.1%
4) Books and Supplies		4000-4999	2,547,675.00	4,691,886.75	7,239,561.75	2,336,212.00	2,718,344.08	5,054,556.08	-30.2%
5) Services and Other Operating Expenditures		5000-5999	8,198,231.00	6,735,622.61	14,933,853.61	8,285,274.00	5,773,873.16	14,059,147.16	-5.9%
6) Capital Outlay		6000-6999	856,500.00	1,343,000.00	2,199,500.00	900,000.00	681,430.00	1,581,430.00	-28.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(228,572.00)	21,703.00	(206,869.00)	(252,692.00)	39,558.00	(213,134.00)	3.0%
9) TOTAL, EXPENDITURES			85,035,760.83	37,977,973.48	123,013,734.31	89,941,265.83	35,752,715.00	125,693,980.83	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,514,149.17	(19,320,672.02)	(806,522.85)	20,778,451.17	(20,218,204.00)	560,247.17	-169.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	265,595.00	0.00	265,595.00	289,998.00	0.00	289,998.00	9.2%
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	(18,082,940.00)	18,082,940.00	0.00	(20,010,920.00)	20,010,920.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,348,535.00)	18,082,940.00	(265,595.00)	(20,300,918.00)	20,010,920.00	(289,998.00)	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			165,614.17	(1,237,732.02)	(1,072,117.85)	477,533.17	(207,284.00)	270,249.17	-125.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,198,663.25	2,564,582.72	11,763,245.97	9,364,277.42	1,326,850.70	10,691,128.12	-9.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			9,198,663.25	2,564,582.72	11,763,245.97	9,364,277.42	1,326,850.70	10,691,128.12	-9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,198,663.25	2,564,582.72	11,763,245.97	9,364,277.42	1,326,850.70	10,691,128.12	-9.1%
2) Ending Balance, June 30 (E + F1e)			9,364,277.42	1,326,850.70	10,691,128.12	9,841,810.59	1,119,566.70	10,961,377.29	2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	14,032.00	0.00	14,032.00	14,032.00	0.00	14,032.00	0.0%
b) Restricted		9740	0.00	1,326,850.70	1,326,850.70	0.00	1,119,566.70	1,119,566.70	-15.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,641,865.55	0.00	5,641,865.55	6,038,259.22	0.00	6,038,259.22	7.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,698,379.87	0.00	3,698,379.87	3,779,519.37	0.00	3,779,519.37	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	2,979,534.00	0.00	2,979,534.00	2,979,534.00	0.00	2,979,534.00	0.0%
Education Protection Account State Aid - Current Year		8012	845,294.00	0.00	845,294.00	845,294.00	0.00	845,294.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	308,000.00	0.00	308,000.00	308,000.00	0.00	308,000.00	0.0%
Timber Yield Tax		8022	800.00	0.00	800.00	800.00	0.00	800.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	88,430,000.00	0.00	88,430,000.00	95,946,550.00	0.00	95,946,550.00	8.5%
Unsecured Roll Taxes		8042	5,180,000.00	0.00	5,180,000.00	5,180,000.00	0.00	5,180,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	23,000.00	0.00	23,000.00	22,700.00	0.00	22,700.00	-1.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			97,766,628.00	0.00	97,766,628.00	105,282,878.00	0.00	105,282,878.00	7.7%
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	(2,106.00)	0.00	(2,106.00)	(2,106.00)	0.00	(2,106.00)	0.0%
Property Taxes Transfers		8097	0.00	2,468,273.00	2,468,273.00	0.00	2,665,995.00	2,665,995.00	8.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			97,764,522.00	2,468,273.00	100,232,795.00	105,280,772.00	2,665,995.00	107,946,767.00	7.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	880,894.00	880,894.00	0.00	836,680.00	836,680.00	-5.0%
Special Education Discretionary Grants		8182	0.00	221,876.00	221,876.00	0.00	62,122.00	62,122.00	-72.0%
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	161,652.00	161,652.00	0.00	141,350.00	141,350.00	-12.6%
Pass-Through Revenues from									



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		130,086.00	130,086.00		130,086.00	130,086.00	0.0%
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		51,324.00	51,324.00		51,324.00	51,324.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		28,600.00	28,600.00		28,600.00	28,600.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		347,292.00	347,292.00		100,579.00	100,579.00	-71.0%
Career and Technical Education	3500-3599	8290		51,427.00	51,427.00		60,537.00	60,537.00	17.7%
All Other Federal Revenue	All Other	8290	0.00	2,788,520.71	2,788,520.71	0.00	1,034,953.00	1,034,953.00	-62.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>4,661,671.71</b>	<b>4,661,671.71</b>	<b>0.00</b>	<b>2,446,231.00</b>	<b>2,446,231.00</b>	<b>-47.5%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	5,302.00	0.00	5,302.00	5,302.00	0.00	5,302.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	279,843.00	0.00	279,843.00	279,843.00	0.00	279,843.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	719,034.00	413,531.76	1,132,565.76	677,136.00	270,023.00	947,159.00	-16.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		496,868.00	496,868.00		316,479.00	316,479.00	-36.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	1,680.00	7,965,173.36	7,966,853.36	1,680.00	6,947,043.00	6,948,723.00	-12.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,005,859.00</b>	<b>8,875,573.12</b>	<b>9,881,432.12</b>	<b>963,961.00</b>	<b>7,533,545.00</b>	<b>8,497,506.00</b>	<b>-14.0%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	163,000.00	0.00	163,000.00	163,000.00	0.00	163,000.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	24,129.00	0.00	24,129.00	24,129.00	0.00	24,129.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	699,323.00	0.00	699,323.00	699,323.00	0.00	699,323.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: 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	486,600.00	2,409,994.63	2,896,594.63	486,600.00	2,437,200.00	2,923,800.00	0.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	3,206,477.00	0.00	3,206,477.00	2,901,932.00	0.00	2,901,932.00	-9.5%
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		241,789.00	241,789.00		451,540.00	451,540.00	86.7%
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			4,779,529.00	2,651,783.63	7,431,312.63	4,474,984.00	2,888,740.00	7,363,724.00	-0.9%
TOTAL, REVENUES			103,549,910.00	18,657,301.46	122,207,211.46	110,719,717.00	15,534,511.00	126,254,228.00	3.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	33,730,738.00	6,559,537.36	40,290,275.36	35,403,120.00	6,467,428.00	41,870,548.00	3.9%
Certificated Pupil Support Salaries		1200	3,136,004.00	899,094.00	4,035,098.00	3,398,168.00	1,012,156.00	4,410,324.00	9.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	4,555,735.00	668,650.00	5,224,385.00	4,833,770.00	747,770.00	5,581,540.00	6.8%
Other Certificated Salaries		1900	645,744.00	0.00	645,744.00	676,557.00	0.00	676,557.00	4.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>42,068,221.00</b>	<b>8,127,281.36</b>	<b>50,195,502.36</b>	<b>44,311,615.00</b>	<b>8,227,354.00</b>	<b>52,538,969.00</b>	<b>4.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,594,918.00	2,922,848.00	4,517,766.00	1,575,639.00	3,677,121.00	5,252,760.00	16.3%
Classified Support Salaries		2200	2,583,536.00	2,086,675.00	4,670,211.00	2,786,316.00	1,971,632.00	4,757,948.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	894,767.00	0.00	894,767.00	1,025,996.00	0.00	1,025,996.00	14.7%
Clerical, Technical and Office Salaries		2400	5,030,754.91	412,573.00	5,443,327.91	5,470,698.91	400,885.00	5,871,583.91	7.9%
Other Classified Salaries		2900	1,335,008.00	401,342.00	1,736,350.00	1,344,505.00	174,226.00	1,518,731.00	-12.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,438,983.91</b>	<b>5,823,438.00</b>	<b>17,262,421.91</b>	<b>12,203,154.91</b>	<b>6,223,864.00</b>	<b>18,427,018.91</b>	<b>6.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,156,013.45	6,949,237.00	14,105,250.45	8,481,714.45	7,362,685.00	15,844,399.45	12.3%
PERS		3201-3202	2,088,079.72	1,403,186.19	3,491,265.91	2,481,994.72	1,653,900.19	4,135,894.91	18.5%
OASDI/Medicare/Alternative		3301-3302	1,440,062.04	579,976.25	2,020,038.29	1,507,767.04	608,143.25	2,115,910.29	4.7%
Health and Welfare Benefits		3401-3402	8,360,647.00	2,072,955.00	10,433,602.00	8,531,258.00	2,234,142.00	10,765,400.00	3.2%
Unemployment Insurance		3501-3502	264,828.50	74,930.72	339,759.22	278,779.50	71,739.72	350,519.22	3.2%
Workers' Compensation		3601-3602	585,441.21	154,756.60	740,197.81	616,538.21	157,681.60	774,219.81	4.6%
OPEB, Allocated		3701-3702	259,650.00	0.00	259,650.00	259,650.00	0.00	259,650.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,154,721.92</b>	<b>11,235,041.76</b>	<b>31,389,763.68</b>	<b>22,157,701.92</b>	<b>12,088,291.76</b>	<b>34,245,993.68</b>	<b>9.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	314,504.00	107,348.00	421,852.00	132,000.00	90,500.00	222,500.00	-47.3%
Books and Other Reference Materials		4200	11,000.00	5,100.60	16,100.60	161,746.00	100.00	161,846.00	905.2%
Materials and Supplies		4300	1,787,171.00	4,229,239.15	6,016,410.15	1,656,966.00	2,509,054.08	4,166,020.08	-30.8%
Noncapitalized Equipment		4400	435,000.00	350,199.00	785,199.00	385,500.00	118,690.00	504,190.00	-35.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,547,675.00</b>	<b>4,691,886.75</b>	<b>7,239,561.75</b>	<b>2,336,212.00</b>	<b>2,718,344.08</b>	<b>5,054,556.08</b>	<b>-30.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,405,000.00	2,306,913.00	3,711,913.00	1,385,000.00	2,206,913.00	3,591,913.00	-3.2%
Travel and Conferences		5200	232,923.00	700,582.00	933,505.00	236,373.00	280,933.00	517,306.00	-44.6%
Dues and Memberships		5300	165,200.00	7,500.00	172,700.00	167,100.00	7,500.00	174,600.00	1.1%
Insurance		5400 - 5450	837,227.00	0.00	837,227.00	1,107,450.00	0.00	1,107,450.00	32.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Operations and Housekeeping									
Services		5500	1,115,000.00	0.00	1,115,000.00	1,258,400.00	0.00	1,258,400.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	513,000.00	1,076,291.00	1,589,291.00	594,300.00	1,429,587.00	2,023,887.00	27.3%
Transfers of Direct Costs		5710	(15,775.00)	15,775.00	0.00	(15,775.00)	15,775.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,500.00	0.00	19,500.00	19,500.00	0.00	19,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,554,061.00	2,619,326.61	6,173,387.61	3,118,800.00	1,823,429.16	4,942,229.16	-19.9%
Communications		5900	372,095.00	9,235.00	381,330.00	414,126.00	9,736.00	423,862.00	11.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,198,231.00</b>	<b>6,735,622.61</b>	<b>14,933,853.61</b>	<b>8,285,274.00</b>	<b>5,773,873.16</b>	<b>14,059,147.16</b>	<b>-5.9%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	130,000.00	250,000.00	380,000.00	130,000.00	0.00	130,000.00	-65.8%
Land Improvements		6170	0.00	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	655,000.00	887,000.00	1,542,000.00	570,000.00	681,430.00	1,251,430.00	-18.8%
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	0.00	141,000.00	141,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	71,500.00	45,000.00	116,500.00	200,000.00	0.00	200,000.00	71.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>856,500.00</b>	<b>1,343,000.00</b>	<b>2,199,500.00</b>	<b>900,000.00</b>	<b>681,430.00</b>	<b>1,581,430.00</b>	<b>-28.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(21,703.00)	21,703.00	0.00	(39,558.00)	39,558.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(206,869.00)	0.00	(206,869.00)	(213,134.00)	0.00	(213,134.00)	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(228,572.00)	21,703.00	(206,869.00)	(252,692.00)	39,558.00	(213,134.00)	3.0%
TOTAL, EXPENDITURES			85,035,760.83	37,977,973.48	123,013,734.31	89,941,265.83	35,752,715.00	125,693,980.83	2.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	289,998.00	0.00	289,998.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	265,595.00	0.00	265,595.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			265,595.00	0.00	265,595.00	289,998.00	0.00	289,998.00	9.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,460,940.00)	19,460,940.00	0.00	(21,485,920.00)	21,485,920.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,378,000.00	(1,378,000.00)	0.00	1,475,000.00	(1,475,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,082,940.00)	18,082,940.00	0.00	(20,010,920.00)	20,010,920.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(18,348,535.00)	18,082,940.00	(265,595.00)	(20,300,918.00)	20,010,920.00	(289,998.00)	9.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	97,764,522.00	2,468,273.00	100,232,795.00	105,280,772.00	2,665,995.00	107,946,767.00	7.7%
2) Federal Revenue		8100-8299	0.00	4,661,671.71	4,661,671.71	0.00	2,446,231.00	2,446,231.00	-47.5%
3) Other State Revenue		8300-8599	1,005,859.00	8,875,573.12	9,881,432.12	963,961.00	7,533,545.00	8,497,506.00	-14.0%
4) Other Local Revenue		8600-8799	4,779,529.00	2,651,783.63	7,431,312.63	4,474,984.00	2,888,740.00	7,363,724.00	-0.9%
5) TOTAL, REVENUES			103,549,910.00	18,657,301.46	122,207,211.46	110,719,717.00	15,534,511.00	126,254,228.00	3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		50,015,445.89	29,091,104.54	79,106,550.43	52,569,035.89	26,501,119.94	79,070,155.83	0.0%
2) Instruction - Related Services	2000-2999		11,462,847.73	1,408,412.06	12,871,259.79	12,367,593.73	1,553,003.06	13,920,596.79	8.2%
3) Pupil Services	3000-3999		6,860,735.52	3,640,531.00	10,501,266.52	7,276,117.52	3,665,765.00	10,941,882.52	4.2%
4) Ancillary Services	4000-4999		2,251,825.00	282,133.00	2,533,958.00	2,248,733.00	218,979.00	2,467,712.00	-2.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,627,924.00	29,881.88	8,657,805.88	9,330,658.00	41,848.00	9,372,506.00	8.3%
8) Plant Services	8000-8999		5,816,982.69	3,525,911.00	9,342,893.69	6,149,127.69	3,772,000.00	9,921,127.69	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			85,035,760.83	37,977,973.48	123,013,734.31	89,941,265.83	35,752,715.00	125,693,980.83	2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,514,149.17	(19,320,672.02)	(806,522.85)	20,778,451.17	(20,218,204.00)	560,247.17	-169.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	265,595.00	0.00	265,595.00	289,998.00	0.00	289,998.00	9.2%
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	(18,082,940.00)	18,082,940.00	0.00	(20,010,920.00)	20,010,920.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,348,535.00)	18,082,940.00	(265,595.00)	(20,300,918.00)	20,010,920.00	(289,998.00)	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			165,614.17	(1,237,732.02)	(1,072,117.85)	477,533.17	(207,284.00)	270,249.17	-125.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,198,663.25	2,564,582.72	11,763,245.97	9,364,277.42	1,326,850.70	10,691,128.12	-9.1%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) 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)			9,198,663.25	2,564,582.72	11,763,245.97	9,364,277.42	1,326,850.70	10,691,128.12	-9.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,198,663.25	2,564,582.72	11,763,245.97	9,364,277.42	1,326,850.70	10,691,128.12	-9.1%
2) Ending Balance, June 30 (E + F1e)			9,364,277.42	1,326,850.70	10,691,128.12	9,841,810.59	1,119,566.70	10,961,377.29	2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	14,032.00	0.00	14,032.00	14,032.00	0.00	14,032.00	0.0%
b) Restricted		9740	0.00	1,326,850.70	1,326,850.70	0.00	1,119,566.70	1,119,566.70	-15.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,641,865.55	0.00	5,641,865.55	6,038,259.22	0.00	6,038,259.22	7.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,698,379.87	0.00	3,698,379.87	3,779,519.37	0.00	3,779,519.37	2.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	873,940.00	655,456.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	46,541.00	46,541.00
6537	Special Ed: Learning Recovery Support	261,796.00	261,796.00
7311	Classified School Employee Professional Development Block Grant	17,891.00	12,891.00
7510	Low-Performing Students Block Grant	32,817.76	32,817.76
9010	Other Restricted Local	93,864.94	110,064.94
Total, Restricted Balance		1,326,850.70	1,119,566.70

# **OTHER FUNDS**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	264,258.00	253,460.00	-4.1%
3) Other State Revenue		8300-8599	3,822,106.00	4,030,071.00	5.4%
4) Other Local Revenue		8600-8799	1,050,193.00	1,219,023.00	16.1%
5) TOTAL, REVENUES			5,136,557.00	5,502,554.00	7.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,948,224.00	2,072,059.00	6.4%
2) Classified Salaries		2000-2999	977,528.00	1,051,502.00	7.6%
3) Employee Benefits		3000-3999	1,346,090.00	1,478,345.00	9.8%
4) Books and Supplies		4000-4999	436,525.90	193,968.00	-55.6%
5) Services and Other Operating Expenditures		5000-5999	493,149.00	482,546.00	-2.2%
6) Capital Outlay		6000-6999	1,000.00	1,000.00	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	206,869.00	213,134.00	3.0%
9) TOTAL, EXPENDITURES			5,409,385.90	5,492,554.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(272,828.90)	10,000.00	-103.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(272,828.90)	10,000.00	-103.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,466,610.98	4,193,782.08	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,466,610.98	4,193,782.08	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,466,610.98	4,193,782.08	-6.1%
2) Ending Balance, June 30 (E + F1e)			4,193,782.08	4,203,782.08	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	99,215.00	109,215.00	10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,094,567.08	4,094,567.08	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	10,798.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	253,460.00	253,460.00	0.0%
TOTAL, FEDERAL REVENUE			264,258.00	253,460.00	-4.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,812,106.00	4,020,071.00	5.5%
All Other State Revenue	All Other	8590	10,000.00	10,000.00	0.0%
TOTAL, OTHER STATE REVENUE			3,822,106.00	4,030,071.00	5.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	791,693.00	963,523.00	21.7%
Interagency Services		8677	186,000.00	186,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,875,000.00	250,000.00	-86.7%
3) Other State Revenue		8300-8599	225,000.00	1,470,000.00	553.3%
4) Other Local Revenue		8600-8799	8,200.00	8,200.00	0.0%
5) TOTAL, REVENUES			2,108,200.00	1,728,200.00	-18.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	488,181.00	494,243.00	1.2%
3) Employee Benefits		3000-3999	183,185.37	173,856.37	-5.1%
4) Books and Supplies		4000-4999	1,045,898.00	1,045,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(2,475.00)	4,715.00	-290.5%
6) Capital Outlay		6000-6999	20,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,734,789.37	1,718,314.37	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			373,410.63	9,885.63	-97.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			373,410.63	9,885.63	-97.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,064.37	444,475.00	525.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,064.37	444,475.00	525.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,064.37	444,475.00	525.5%
2) Ending Balance, June 30 (E + F1e)			444,475.00	454,360.63	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	444,475.00	454,360.63	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,875,000.00	250,000.00	-86.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,875,000.00	250,000.00	-86.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	225,000.00	1,470,000.00	553.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			225,000.00	1,470,000.00	553.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,200.00	6,200.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,200.00	8,200.00	0.0%
TOTAL, REVENUES			2,108,200.00	1,728,200.00	-18.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	464,574.00	481,243.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	50,000.00	-16.7%
5) TOTAL, REVENUES			60,000.00	50,000.00	-16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,000.00	50,000.00	-16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,000.00	50,000.00	-16.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,265,252.56	8,325,252.56	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,265,252.56	8,325,252.56	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,265,252.56	8,325,252.56	0.7%
2) Ending Balance, June 30 (E + F1e)			8,325,252.56	8,375,252.56	0.6%
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					
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	8,325,252.56	8,375,252.56	0.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	50,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	50,000.00	-16.7%
TOTAL, REVENUES			60,000.00	50,000.00	-16.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	50,000.00	-16.7%
5) TOTAL, REVENUES			60,000.00	50,000.00	-16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,000.00	50,000.00	-16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	265,595.00	289,998.00	9.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			265,595.00	289,998.00	9.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			325,595.00	339,998.00	4.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,514,035.90	5,839,630.90	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,514,035.90	5,839,630.90	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,514,035.90	5,839,630.90	5.9%
2) Ending Balance, June 30 (E + F1e)			5,839,630.90	6,179,628.90	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,839,630.90	6,179,628.90	5.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	60,000.00	50,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	50,000.00	-16.7%
TOTAL, REVENUES			60,000.00	50,000.00	-16.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	265,595.00	289,998.00	9.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			265,595.00	289,998.00	9.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825,000.00	625,000.00	-24.2%
5) TOTAL, REVENUES			825,000.00	625,000.00	-24.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	147,534.38	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	57,000.00	52,000.00	-8.8%
6) Capital Outlay		6000-6999	59,025,358.00	59,807,000.00	1.3%
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			59,229,892.38	59,859,000.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,404,892.38)	(59,234,000.00)	1.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	68,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	67,975,000.00	-272,000.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,429,892.38)	8,741,000.00	-115.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	115,530,683.98	57,100,791.60	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			115,530,683.98	57,100,791.60	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			115,530,683.98	57,100,791.60	-50.6%
2) Ending Balance, June 30 (E + F1e)			57,100,791.60	65,841,791.60	15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,100,791.60	65,841,791.60	15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	825,000.00	625,000.00	-24.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	830,000.00	1,025,000.00	23.5%
5) TOTAL, REVENUES			830,000.00	1,025,000.00	23.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	530,000.00	520,000.00	-1.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	154,252.00	150,963.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			684,252.00	670,963.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			145,748.00	354,037.00	142.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			145,748.00	354,037.00	142.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,333,898.38	3,479,646.38	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,333,898.38	3,479,646.38	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,333,898.38	3,479,646.38	4.4%
2) Ending Balance, June 30 (E + F1e)			3,479,646.38	3,833,683.38	10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,479,646.38	3,833,683.38	10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	800,000.00	1,000,000.00	25.0%
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			830,000.00	1,025,000.00	23.5%
TOTAL, REVENUES			830,000.00	1,025,000.00	23.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,000.00	40,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	200,000.00	-60.0%
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			540,000.00	240,000.00	-55.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(530,000.00)	(230,000.00)	-56.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,000.00	25,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000.00	25,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(505,000.00)	(205,000.00)	-59.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	714,255.34	209,255.34	-70.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			714,255.34	209,255.34	-70.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			714,255.34	209,255.34	-70.7%
2) Ending Balance, June 30 (E + F1e)			209,255.34	4,255.34	-98.0%
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	2,278.63	2,278.63	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	206,976.71	1,976.71	-99.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,292,759.75	29,292,759.75	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,292,759.75	29,292,759.75	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,292,759.75	29,292,759.75	0.0%
2) Ending Balance, June 30 (E + F1e)			29,292,759.75	29,292,759.75	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	29,292,759.75	29,292,759.75	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	808,500.00	808,500.00	0.0%
5) TOTAL, REVENUES			808,500.00	808,500.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	808,000.00	800,000.00	-1.0%
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			808,000.00	800,000.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	8,500.00	1,600.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			500.00	8,500.00	1,600.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,136,408.58	1,136,908.58	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,136,408.58	1,136,908.58	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,136,408.58	1,136,908.58	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,136,908.58	1,145,408.58	0.7%
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	1,136,908.58	1,145,408.58	0.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	800,000.00	800,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			808,500.00	808,500.00	0.0%
TOTAL, REVENUES			808,500.00	808,500.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

District: MVLAUHSD  
 CDS #: 69609  
 Date of Hearing: 2-Jun-22

**Adopted Budget  
 2022-2023 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-2023 Budget	Objects 9780/9789/9790
01	General Fund	\$9,841,810.59	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$8,375,252.56	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$18,217,063.15	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$3,779,519.37	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$14,437,543.78	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-2022 Budget	Description of Need
01	General Fund	\$6,062,291.22	District Reserve per PB 3100
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$8,375,252.56	District Reserve per PB 3100
Total of Substantiated Needs		\$14,437,543.78	

**Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**