



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2021-22



Board of Education Report

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File #: Rep-031-22/23, **Version:** 1

Unaudited Actuals Report for Fiscal Year 2021-22 and Gann Limit Resolution - Public Hearing
September 13, 2022
Office of the Chief Financial Officer

Action Proposed:

1. Approve the Unaudited Actuals Report for Fiscal Year 2021-22 (Attachment A) and direct staff to take all necessary actions to submit the Report to the County Superintendent of Schools as required by Ed Code.
2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B).

Background:

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15th.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called “Gann Initiative” places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Expected Outcomes:

The District’s statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2021-22 shall be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget beginning balance for the current fiscal year (2022-23) shall be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution shall be presented to the public.

Board Options and Consequences:

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution are statutorily mandated.

Policy Implications:

None.

Budget Impact:

Actual carryover balances for schools and offices shall be adjusted for the FY 2022-23 based on updated ending balances from the prior fiscal year and in accordance with current carryover policies.

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Student Impact:

Compliance with Education Codes 42100 and 42132 ensures that the District will continue to operate and serve its student population.

Equity Impact:

See attached.

Issues and Analysis:

The District shall continue to monitor spending and explore strategies to maximize revenues and maintain a balance budget.

Attachments:

Attachment A - Unaudited Actuals Report for FY 2021-22

Attachment B - Gann Limit Resolution

Informatives:


None

Submitted:


08/16/22

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RESPECTFULLY SUBMITTED,


ALBERTO M. CARVALHO
Superintendent

APPROVED BY:


MEGAN K. RILLY
Deputy Superintendent
Office of the Deputy Superintendent

REVIEWED BY:



DEVORA NAVERA REED
General Counsel

APPROVED & PRESENTED BY:


DAVID HART
Chief Financial Officer
Office of the Chief Financial Officer

☒ Approved as to form.

REVIEWED BY:


TONY ATIENZA
Director, Budget Services and Financial Planning

☒ Approved as to budget impact statement.



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2021-22

**UNAUDITED ACTUALS REPORT FOR FISCAL YEAR ENDED JUNE 30, 2022 AND
GANN LIMIT RESOLUTION**

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Report (“Report”). The Board of Education is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District’s external auditors shall review the Report and the results shall be included in the Audited Annual Financial Report (AAFR) in December. The AAFR serves as the District’s official audited financial records for fiscal year ended June 30, 2022.

The Board shall be requested to adopt the Gann Limit Resolution, required under Education Code Section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

I. MAJOR HIGHLIGHTS

For the fiscal year ended June 30, 2022, the District was able to meet its financial commitments and required ending balances, as set forth in the District’s Budget and Finance Policy.

The Unaudited Actuals resulted in a decrease in the General Fund unassigned balance of \$421.5 million compared to the Estimated Actuals, which is considered in developing the June Adopted Budget.

II. GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2021-22 and 2022-23, the District’s appropriations limits are \$3.5 billion and \$3.7 billion, respectively. The District met the required limitations imposed by Proposition 4. In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

III. CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2022

<p align="center">Table 1 Summary of 2021-22 General Fund Revenue (in millions)</p>						
	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
LCFF Sources	\$ 6,009.0	\$ 6,002.8	\$ 6.2	\$ 27.5	\$ 28.0	\$ (0.5)
Federal Revenues	2.0	2.8	(0.8)	1,853.8	1,996.0	(142.2)
Other State Revenues	90.1	89.8	0.3	1,658.7	1,721.8	(63.2)
Other Local Revenues	6.1	138.1	(132.0)	26.7	23.9	2.8
Total Revenues	\$ 6,107.2	\$ 6,233.5	\$ (126.3)	\$ 3,566.6	\$ 3,769.7	\$ (203.0)

Revenues

General Fund – Unrestricted actual revenue is lower by \$126.3 million, which represents a 2.03% variance in comparison to the Estimated Actuals projection. The decrease is primarily attributed to the following:

- \$159.3 million lower other local revenues primarily due to the recognition of unrealized losses for District's cash deposited in the Los Angeles County Treasury Pool (County Pool). Governmental Accounting Standards Board (GASB) Statement No. 31 requires fair market value (FMV) reporting of cash in investment pools. Although the value of the investments in the County Pool has historically been quite stable, the rapid rise of inflation and interest rates during fiscal year ended June 30, 2022 cause the value of the longer-term investments to decline. Per the LACOE Informational Bulletin #6581 dated August 9, 2022, investments in the County Pool were only worth \$0.96 for every \$1.00 deposited as of June 30, 2022. This is a significant decline in FMV that requires the recording of the unrealized loss due to materiality.
- \$6.2 million higher Local Control Funding Formula (LCFF) due to retro cost of living adjustments received in the Education Protection Act (EPA) revenue;
- \$7.3 million higher interest income due to higher interest rate from 0.48% to 0.94% at year end.
- \$14.9 million of actual in-kind donation received than estimated actuals. These were used to address COVID-19 and were expensed to address pandemic needs.

General Fund -Restricted actual revenue is lower by a net amount of \$203.0 million compared to the Estimated Actuals. Federal revenues are comprised primarily of grants, which recognize revenue based on expenditures incurred. The net decrease is primarily attributed to the following:

- \$69.42 million lower Elementary and Secondary School Emergency Relief (ESSER II and III) spending due to the transfer of certain allowable expenditures to General Fund Unrestricted in anticipation of possible reimbursement from Federal Emergency

Management Agency (FEMA). This is offset by \$54.2 million higher spending in Expanded Learning Opportunities Grants (ELO-G) due to funding maximization.

- \$126.1 million lower spending in other federally funded programs primarily due to vacancies brought about by recruitment challenges, availability of other funding sources or timing distribution of devices: Title I (\$35.0 million), Title II (\$1.6 million), Title III (\$5.7 million), Title IV (\$1.9 million) and Emergency Connectivity Fund “ECF” (\$79.0 million).
- \$157.4 million lower State’s ELO-G spending than initially planned for funding maximization purpose..
- \$46.2 million higher State’s one-time COVID-ADA Relief Funding for the District affiliated charter schools.
- \$52.6 million actuals were higher for the District’s proportionate share of the State’s on-behalf CalSTRS pension plan contribution. This has an expenditure offset.

<p align="center">Table 2 Summary of 2021-22 General Fund Expenditures (amounts in millions)</p>						
	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
Certificated Salaries	\$ 2,018.7	\$ 2,237.5	\$ (218.8)	\$ 1,361.1	\$ 1,170.1	\$ 191.0
Classified Salaries	639.6	643.1	(3.5)	617.6	488.0	129.5
Employee Benefits	1,196.4	1,271.6	(75.2)	1,173.7	1,025.0	148.7
Books & Supplies	141.8	256.6	(114.8)	337.6	362.1	(24.5)
Services & Operating Expenses	965.0	461.5	503.5	690.7	1,391.9	(701.2)
Capital Outlay	79.1	31.8	47.3	15.6	5.4	10.2
Other Outgo	11.2	5.0	6.2	-	-	-
Total Expenditures	\$ 5,051.8	\$ 4,907.1	\$ 144.7	\$ 4,196.3	\$ 4,442.6	\$ (246.3)

Expenditures

General Fund - Unrestricted actual expenditures are higher by a net amount of \$144.7 million, which represents a 2.95% variance in comparison to the Estimated Actuals. The net increase is mainly attributable to the following:

- \$135.1 million higher service costs due to the transfer of some expenditures previously charged to a restricted funding resource to optimize the anticipated reimbursement from FEMA for certain eligible expenditures.
- \$62.0 million of higher capital outlay was recognized to comply with the implementation of GASB Statement No. 87, *Lease Accounting* which requires a change in the recording of the District’s lease transactions. This has a corresponding revenue offset in the Other Financing Sources.
- \$55.1 million higher contribution to Liability Self-Insurance Fund due to projected increase in legal claims.
- \$29.8 million higher transportation cost than initially at Estimated Actuals.

- \$25.7 million higher utilities due to increase in Heating, Ventilation, Air Conditioning (HVAC) usage and increase in water rates.
- \$17.8 million higher student and teacher device expenditures with anticipated reimbursement from ECF in fiscal year ending June 30, 2023.
- \$162.6 million lower expenditures for carryover programs mainly due to the following: Textbooks and Instructional Material Block Grant (\$83.1 million); Target Student Population Program (\$46.6 million); General Fund School Program (\$19.6 million); Per Pupil Schools Program (\$4.6 million); AB10 Hygiene Program (\$7.0 million); and Library Initiative Program (\$10.8 million).

General Fund - Restricted actual expenditures are lower than the estimated actuals by a net amount of \$246.3 million (5.54%), which is primarily attributable to a net transfer of \$211.6 million expenses to the General Fund; this approach was taken to optimize the anticipated reimbursement from FEMA for certain eligible expenditures. In the course of fiscal year ending 2023, it is expected that the cost incurred in the fiscal year ended June 30, 2022 will be offset by the transfer of expenses to COVID relief fund. There was also lower spending than initially projected in Other restricted programs such as Title I, \$35.0 million; Title II, \$1.6 million; Title III, \$5.7 million; and Title IV, \$1.9 million as previously discussed. All these unspent funds carry over to the next school year.

Table 3
Summary of 2021-22 General Fund Other Financing Sources/Uses/Indirect Cost
(amounts in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Indirect Cost	\$ 177.9	\$ 190.9	\$ (13.0)	\$ (153.0)	\$ (155.7)	\$ 2.7
Transfers In	46.5	45.0	1.5	0.1	-	0.1
Other Sources	62.0	-	62.0	-	-	-
	286.4	235.9	50.5	(152.9)	(155.7)	2.8
Transfer Out	(14.4)	(21.3)	6.9	(0.1)	-	(0.1)
Contribution	(1,123.3)	(1,120.8)	(2.5)	1,123.3	1,120.8	2.5
	(1,137.7)	(1,142.1)	4.4	1,123.2	1,120.8	2.4
Net	\$ (851.3)	\$ (906.2)	\$ 54.9	\$ 970.3	\$ 965.1	\$ 5.2

Net Contributions/Transfers/Indirect Costs - Indirect cost decreases from the estimated actuals primarily due to lower expenditures in restricted programs and other special revenues funds. The Other Financing Sources increased by \$62.0 million due to the implementation of GASB Statement No. 87, *Lease Accounting* as previously discussed above.

Transfer-out from the unrestricted General Fund is lower by \$7.0 million mainly due to lower transfer to Child Development Fund. The General Fund contribution is higher by a net amount of \$2.5 million. The net increase is primarily due to \$9.5 million increase in Routine Restricted Maintenance Account expenditures resulted from year-end true-up and offset by \$7.0 million lower contribution to the Special Education Programs than initially projected.

Table 4
Summary of 2021-22 General Fund Ending Balance
(amounts in millions)

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs. EA
Nonspendable	\$ 43.0	\$ 46.6	\$ (3.6)	\$ 5.0	\$ -	\$ 5.0
Restricted	-	-	-	544.5	501.0	43.5
Committed	-	-	-	-	-	-
Assigned	1,596.0	1,386.9	209.0	-	-	-
Unassigned - Reserved for	-	-	-	-	-	-
Economic Uncertainties	199.9	199.9	-	-	-	-
Unassigned/Unappropriated	1,011.7	1,433.2	(421.5)	-	-	-
Ending Balance	<u>\$ 2,850.5</u>	<u>\$ 3,066.6</u>	<u>\$ (216.1)</u>	<u>\$ 549.5</u>	<u>\$ 501.0</u>	<u>\$ 48.5</u>

Ending Balance - The summary of changes as discussed above resulted in an overall decrease in the unrestricted ending balance of \$216.1 million and an increase in the restricted ending balance by \$48.5 million. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Assigned Ending Balance: funds that are intended to be used for a specific purpose.
- Unassigned (Unappropriated) Ending Balance: The year-end actual unassigned (unappropriated) ending balance is \$421.5 million lower than the Estimated Actuals. This balance is to be used to balance budget out-years.

Restricted ending balance represents unspent balance from legally restricted funding sources.

IV. OVERVIEW OF DISTRICT FUNDS

The Unaudited Actuals Report submission requirement comprises of all District funds. The District uses fund accounting to assess stewardship and compliance. Funds are categorized and grouped based on the use of the funds as follows:

1. **Operating Funds** are composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. These funds are used for the day-to-day operation of the District's schools and offices.
2. **Capital Projects Funds** account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. **Internal Service Funds** are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds.

For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.

4. **Debt Service Funds** are used for the payment of interest and principal debts associated with long-term bonds for capital projects.
5. **Fiduciary Fund** is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of current and future retirees of the District.

Student Body Fund is used to account for the transactions of student organizations in schools that are established to raise and spend money on behalf of student activities that are non-instructional.

Figure 1: All Funds - Revenues
(amounts in millions)

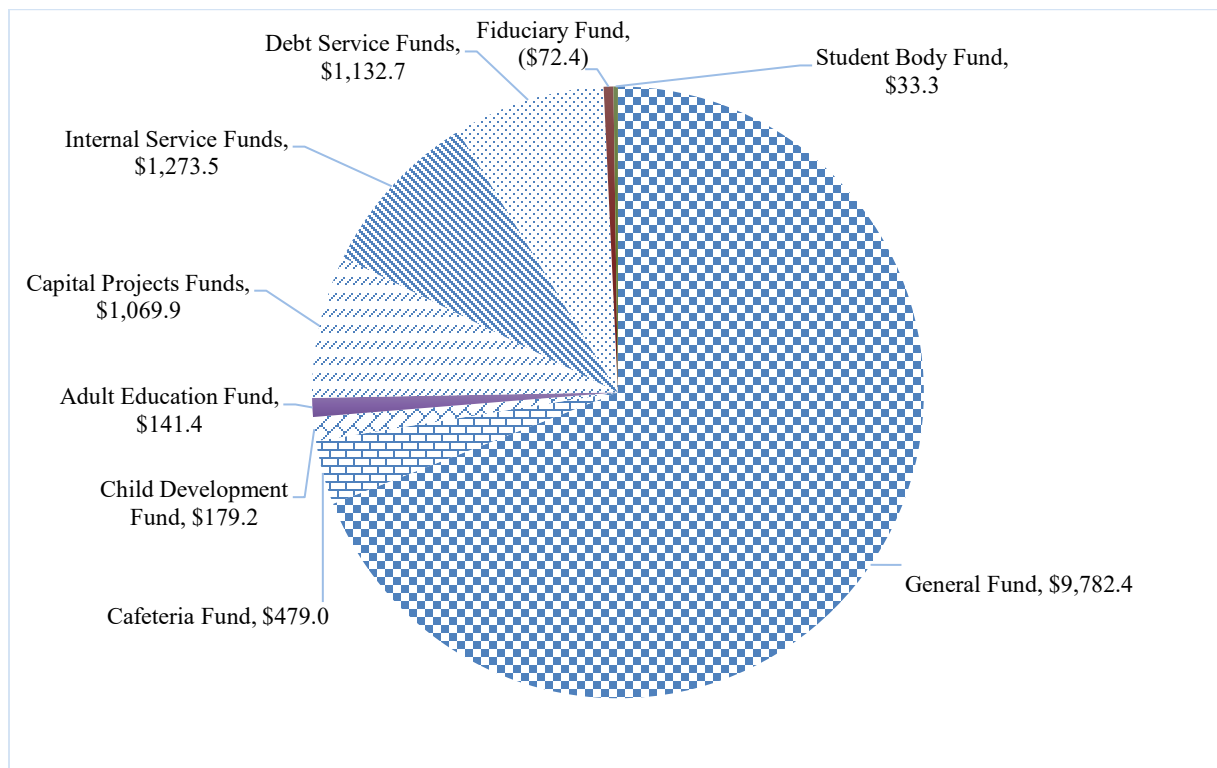
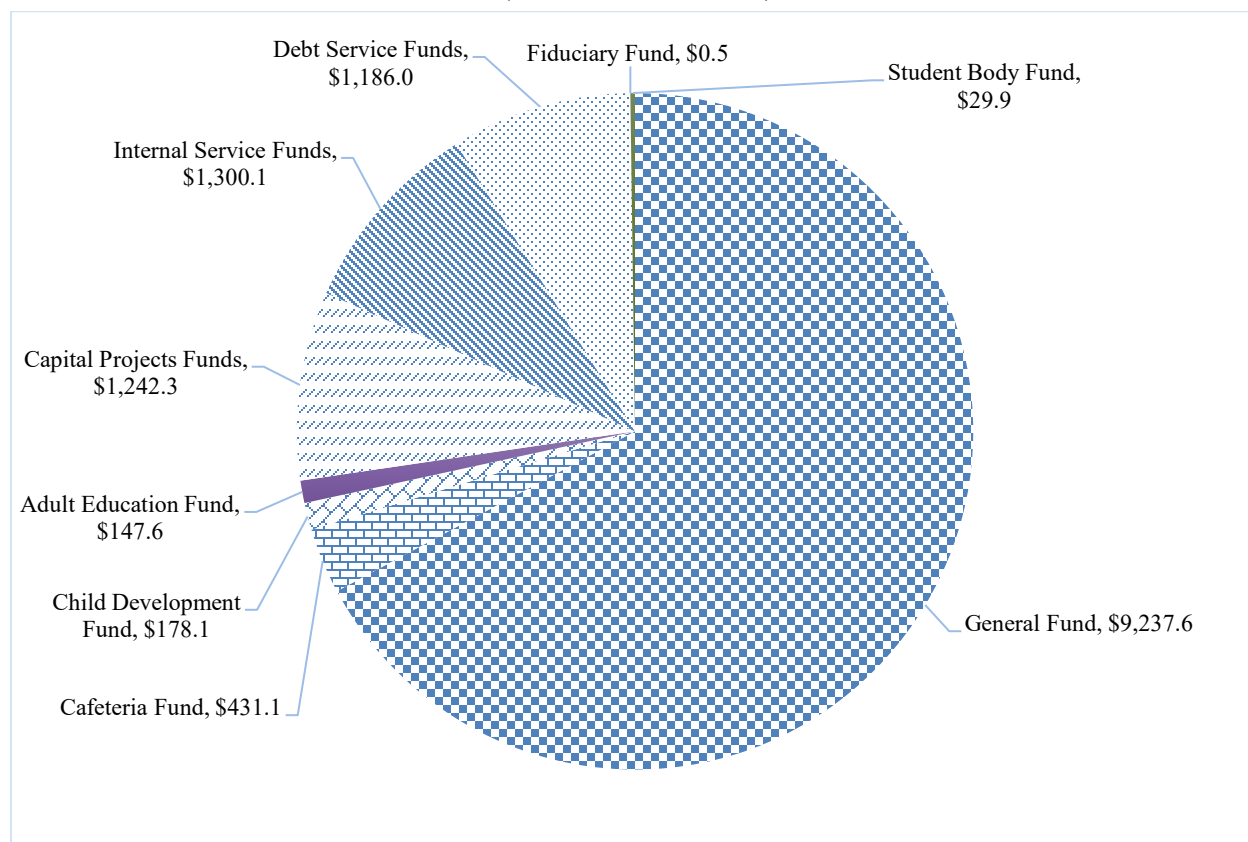


Figure 2: All Funds – Expenditures
(amounts in millions)



Operating Funds

As shown on the hierarchy of funds, the Operating Funds category is broken down into the following four individual funds:

1. **General Fund** - includes funds for the basic instructional and administrative expenditures of the District.
2. **Cafeteria Fund** - includes funds for the food service programs.
3. **Child Development Fund** - includes funds dedicated for the operation of the Early Childhood Education program.
4. **Adult Education Fund** - includes funds dedicated for the operation of the Adult Education program.

An instructional program such as the Early Childhood Education (Child Development Fund) may cost more than the revenue it generates. Therefore, a support from the General Fund is necessary. This may also be true for operational programs such as the ones offered by the Food Services Division.

Figure 3: Operating Funds - Revenues
(amounts in millions)

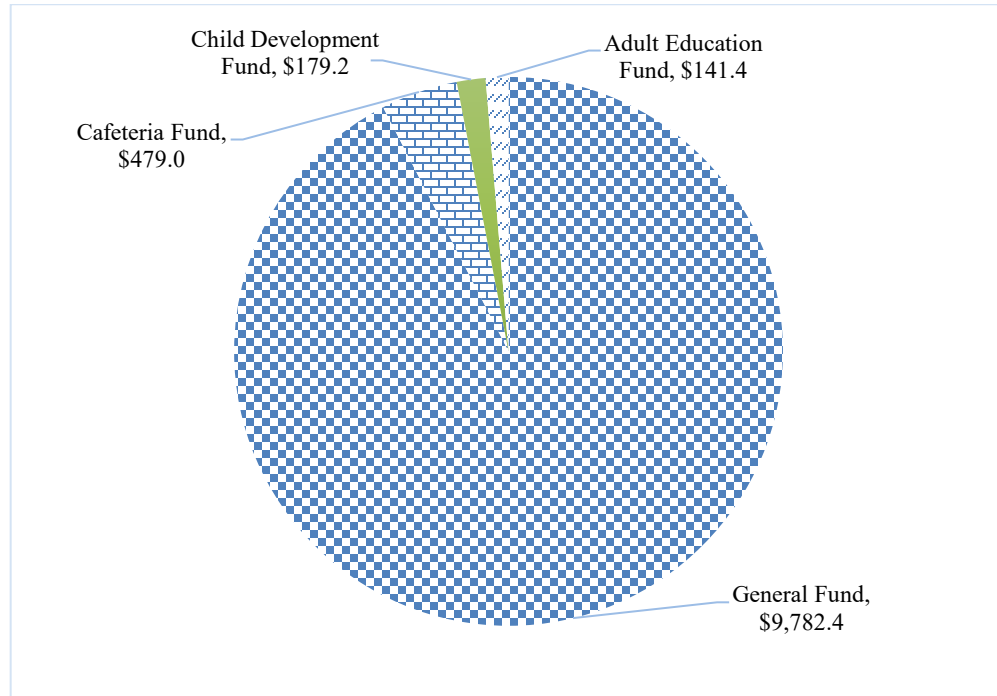
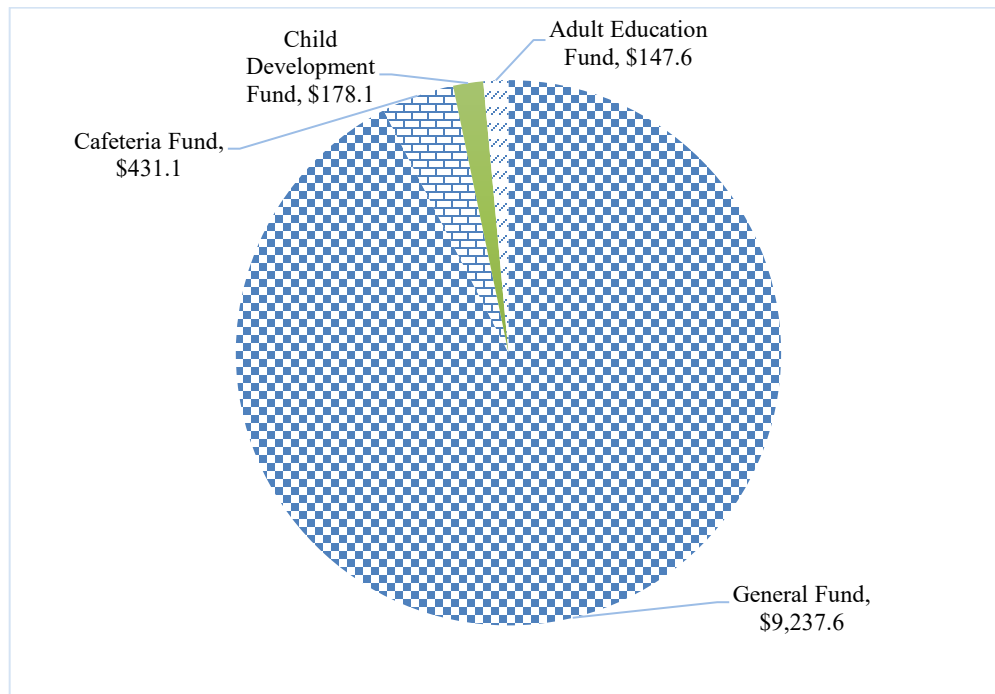


Figure 4: Operating Funds – Expenditures
(amounts in millions)



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	46.82%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$694,128,947.43
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,541,894,266.79
	Appropriations Subject to Limit	\$3,541,894,266.79
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.15%

1/15/2021

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Unaudited Actuals	2022-23 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,008,956,387.30	27,490,631.00	6,036,447,018.30	6,056,247,564.00	29,114,160.00	6,085,361,724.00	0.8%
2) Federal Revenue		8100-8299	1,979,032.05	1,853,893,543.92	1,855,872,575.97	3,032,625.00	2,820,245,574.00	2,823,278,199.00	52.1%
3) Other State Revenue		8300-8599	90,092,349.44	1,658,666,019.66	1,748,758,369.10	84,156,103.00	1,633,738,086.00	1,717,894,189.00	-1.8%
4) Other Local Revenue		8600-8799	6,139,347.76	26,655,911.27	32,795,259.03	144,189,939.00	23,929,813.00	168,119,752.00	412.6%
5) TOTAL, REVENUES			6,107,167,116.55	3,566,706,105.85	9,673,873,222.40	6,287,626,231.00	4,507,027,633.00	10,794,653,864.00	11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,018,663,678.55	1,361,095,494.47	3,379,759,173.02	2,533,820,924.00	1,238,629,097.00	3,772,450,021.00	11.6%
2) Classified Salaries		2000-2999	639,601,257.02	617,575,381.36	1,257,176,638.38	686,393,844.00	574,444,252.00	1,260,838,096.00	0.3%
3) Employee Benefits		3000-3999	1,196,399,177.45	1,173,723,238.35	2,370,122,415.80	1,576,747,467.00	1,221,658,531.00	2,798,405,998.00	18.1%
4) Books and Supplies		4000-4999	141,793,893.49	337,632,305.19	479,426,198.68	504,294,875.00	2,289,477,954.86	2,793,772,829.86	482.7%
5) Services and Other Operating Expenditures		5000-5999	964,989,850.13	690,717,026.72	1,655,706,876.85	491,717,182.00	554,150,914.00	1,045,868,096.00	-36.8%
6) Capital Outlay		6000-6999	79,148,326.84	15,566,514.62	94,714,841.46	8,511,086.00	9,396,581.06	17,907,667.06	-81.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,180,244.18	0.00	11,180,244.18	5,429,934.00	0.00	5,429,934.00	-51.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(177,894,407.11)	153,039,750.08	(24,854,657.03)	(205,128,338.00)	174,724,776.00	(30,403,562.00)	22.3%
9) TOTAL, EXPENDITURES			4,873,882,020.55	4,349,349,710.79	9,223,231,731.34	5,601,786,974.00	6,062,482,105.92	11,664,269,079.92	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,233,285,096.00	(782,643,604.94)	450,641,491.06	685,839,257.00	(1,555,454,472.92)	(869,615,215.92)	-293.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	46,480,428.82	93,029.82	46,573,458.64	40,367,389.00	0.00	40,367,389.00	-13.3%
b) Transfers Out		7600-7629	14,353,906.47	50,297.45	14,404,203.92	35,718,764.00	0.00	35,718,764.00	148.0%
2) Other Sources/Uses									
a) Sources		8930-8979	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,029,150,016.43)	1,123,316,029.02	94,166,012.59	(1,258,418,124.00)	1,263,066,749.00	4,648,625.00	-95.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204,135,079.57	340,672,424.08	544,807,503.65	(572,578,867.00)	(292,387,723.92)	(864,966,590.92)	-258.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,653,406,156.19	203,144,958.74	2,856,551,114.93	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.0%
b) Audit Adjustments		9793	(6,980,038.58)	5,716,091.44	(1,263,947.14)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	216,024,841.46	(48,512,074.34)	167,512,767.12	New
e) Adjusted Beginning Balance (F1c + F1d)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	3,066,586,038.64	501,021,399.92	3,567,607,438.56	24.9%
2) Ending Balance, June 30 (E + F1e)			2,850,561,197.18	549,533,474.26	3,400,094,671.44	2,494,007,171.64	208,633,676.00	2,702,640,847.64	-20.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,835,036.00	0.00	2,835,036.00	-1.6%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,798,438.00	0.00	32,798,438.00	-0.6%
Prepaid Items		9713	7,145,067.67	5,013,997.02	12,159,064.69	10,998,072.00	0.00	10,998,072.00	-9.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	544,523,906.87	544,523,906.87	0.00	208,633,676.00	208,633,676.00	-61.7%
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	1,491,262,992.00	0.00	1,491,262,992.00	New
d) Assigned									
Other Assignments		9780	1,595,952,078.00	0.00	1,595,952,078.00	351,582,284.00	0.00	351,582,284.00	-78.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	199,860,000.00	0.00	199,860,000.00	234,100,000.00	0.00	234,100,000.00	17.1%
Unassigned/Unappropriated Amount		9790	1,011,740,986.70	(4,429.63)	1,011,736,557.07	370,430,349.64	0.00	370,430,349.64	-63.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,363,782,343.22	477,998,836.17	3,841,781,179.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	(159,386,399.30)	0.00	(159,386,399.30)				
b) in Banks		9120	3,818,141.53	0.00	3,818,141.53				
c) in Revolving Cash Account		9130	2,881,981.93	0.00	2,881,981.93				
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	68,504,166.18	2,570,061.38	71,074,227.56				
4) Due from Grantor Government		9290	48,339,509.31	558,879,234.63	607,218,743.94				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	32,981,082.88	0.00	32,981,082.88				
7) Prepaid Expenditures		9330	7,145,067.67	5,013,997.02	12,159,064.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	1,189,853.03	0.00	1,189,853.03				
10) TOTAL, ASSETS			3,369,255,746.45	1,044,462,129.20	4,413,717,875.65				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	501,918,822.00	390,440,255.51	892,359,077.51				
2) Due to Grantor Governments		9590	15,585,874.24	10,478,400.89	26,064,275.13				
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	94,009,998.54	94,009,998.54				
6) TOTAL, LIABILITIES			517,504,696.24	494,928,654.94	1,012,433,351.18				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	1,189,853.03	0.00	1,189,853.03				
2) TOTAL, DEFERRED INFLOWS			1,189,853.03	0.00	1,189,853.03				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,850,561,197.18	549,533,474.26	3,400,094,671.44				

			2021-22 Unaudited Actuals			2022-23 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,295,035,103.48	0.00	3,295,035,103.48	3,699,355,174.00	0.00	3,699,355,174.00	12.3%
Education Protection Account State Aid - Current Year		8012	1,195,298,576.00	0.00	1,195,298,576.00	874,395,236.00	0.00	874,395,236.00	-26.8%
State Aid - Prior Years		8019	(4,949,562.69)	0.00	(4,949,562.69)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,507,419.19	0.00	6,507,419.19	6,505,581.00	0.00	6,505,581.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	7,847,579.36	0.00	7,847,579.36	7,113,430.00	0.00	7,113,430.00	-9.4%
County & District Taxes									
Secured Roll Taxes		8041	1,348,834,737.25	0.00	1,348,834,737.25	1,384,505,622.00	0.00	1,384,505,622.00	2.6%
Unsecured Roll Taxes		8042	43,862,363.12	0.00	43,862,363.12	44,353,850.00	0.00	44,353,850.00	1.1%
Prior Years' Taxes		8043	41,157,742.38	0.00	41,157,742.38	30,642,697.00	0.00	30,642,697.00	-25.5%
Supplemental Taxes		8044	38,961,077.78	0.00	38,961,077.78	32,139,835.00	0.00	32,139,835.00	-17.5%
Education Revenue Augmentation Fund (ERAF)		8045	246,519,557.48	0.00	246,519,557.48	216,706,943.00	0.00	216,706,943.00	-12.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	120,387,161.09	0.00	120,387,161.09	111,069,211.00	0.00	111,069,211.00	-7.7%
Penalties and Interest from Delinquent Taxes		8048	326,170.65	0.00	326,170.65	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	5.30	0.00	5.30	312.00	0.00	312.00	5786.8%
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	(2.65)	0.00	(2.65)	(156.00)	0.00	(156.00)	5786.8%
Subtotal, LCFF Sources			6,339,787,927.74	0.00	6,339,787,927.74	6,406,787,735.00	0.00	6,406,787,735.00	1.1%
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	(330,831,540.44)	0.00	(330,831,540.44)	(350,540,171.00)	0.00	(350,540,171.00)	6.0%
Property Taxes Transfers		8097	0.00	27,490,631.00	27,490,631.00	0.00	29,114,160.00	29,114,160.00	5.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,008,956,387.30	27,490,631.00	6,036,447,018.30	6,056,247,564.00	29,114,160.00	6,085,361,724.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	124,913,566.61	124,913,566.61	0.00	163,974,868.00	163,974,868.00	31.3%
Special Education Discretionary Grants		8182	0.00	15,091,605.03	15,091,605.03	0.00	39,597,520.00	39,597,520.00	162.4%
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	42,850.53	0.00	42,850.53	0.00	0.00	0.00	-100.0%
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	62,825.18	2,086.57	64,911.75	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,468,592.44	1,468,592.44	0.00	1,048,080.00	1,048,080.00	-28.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		332,511,552.47	332,511,552.47		410,345,840.00	410,345,840.00	23.4%
Title I, Part D, Local Delinquent Programs	3025	8290		30,919.01	30,919.01		196,314.00	196,314.00	534.9%
Title II, Part A, Supporting Effective Instruction	4035	8290		26,505,402.26	26,505,402.26		37,161,911.00	37,161,911.00	40.2%
Title III, Part A, Immigrant Student Program	4201	8290		507,829.30	507,829.30		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		8,948,873.68	8,948,873.68		18,145,690.00	18,145,690.00	102.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		53,740,892.15	53,740,892.15		59,408,366.00	59,408,366.00	10.5%
Career and Technical Education	3500-3599	8290		6,001,808.18	6,001,808.18		6,418,062.00	6,418,062.00	6.9%
All Other Federal Revenue	All Other	8290	1,873,356.34	1,284,170,416.22	1,286,043,772.56	3,032,625.00	2,083,948,923.00	2,086,981,548.00	62.3%
TOTAL, FEDERAL REVENUE			1,979,032.05	1,853,893,543.92	1,855,872,575.97	3,032,625.00	2,820,245,574.00	2,823,278,199.00	52.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		409,294,251.99	409,294,251.99		466,412,755.00	466,412,755.00	14.0%
Prior Years	6500	8319		1,648,305.00	1,648,305.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,424,395.00	3,424,395.00	0.00	3,424,395.00	3,424,395.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	15,348,931.00	15,348,931.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	18,129,070.00	0.00	18,129,070.00	16,559,778.00	0.00	16,559,778.00	-8.7%
Lottery - Unrestricted and Instructional Materials		8560	68,845,942.36	31,922,295.98	100,768,238.34	63,351,743.00	25,262,965.00	88,614,708.00	-12.1%
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		85,342,315.64	85,342,315.64		138,796,115.00	138,796,115.00	62.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,916,571.70	1,916,571.70		2,829,443.00	2,829,443.00	47.6%
California Clean Energy Jobs Act	6230	8590		(8,409,194.21)	(8,409,194.21)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		10,536,478.56	10,536,478.56		3,601,719.00	3,601,719.00	-65.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		146,830.11	146,830.11		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	3,117,337.08	1,107,494,838.89	1,110,612,175.97	4,244,582.00	993,410,694.00	997,655,276.00	-10.2%
TOTAL, OTHER STATE REVENUE			90,092,349.44	1,658,666,019.66	1,748,758,369.10	84,156,103.00	1,633,738,086.00	1,717,894,189.00	-1.8%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,659,675.31	0.00	1,659,675.31	425,000.00	0.00	425,000.00	-74.4%
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	21,223,153.88	0.00	21,223,153.88	23,314,000.00	0.00	23,314,000.00	9.9%
Interest		8660	17,228,742.06	105,011.71	17,333,753.77	8,473,289.00	0.00	8,473,289.00	-51.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(159,386,399.30)	0.00	(159,386,399.30)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	342,144.00	342,144.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,866,407.52	50,253.10	38,916,660.62	39,775,467.00	10,752.00	39,786,219.00	2.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	2.65	0.00	2.65	156.00	0.00	156.00	5786.8%
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	86,547,765.64	25,977,831.27	112,525,596.91	72,202,027.00	23,603,112.00	95,805,139.00	-14.9%
Tuition		8710	0.00	180,671.19	180,671.19	0.00	315,949.00	315,949.00	74.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,139,347.76	26,655,911.27	32,795,259.03	144,189,939.00	23,929,813.00	168,119,752.00	412.6%
TOTAL, REVENUES			6,107,167,116.55	3,566,706,105.85	9,673,873,222.40	6,287,626,231.00	4,507,027,633.00	10,794,653,864.00	11.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,480,330,257.91	858,561,565.11	2,338,891,823.02	1,881,662,251.00	651,279,250.00	2,532,941,501.00	8.3%
Certificated Pupil Support Salaries		1200	184,412,406.39	193,616,209.47	378,028,615.86	258,104,392.00	209,075,263.00	467,179,655.00	23.6%
Certificated Supervisors' and Administrators' Salaries		1300	272,146,623.61	135,149,721.46	407,296,345.07	297,155,376.00	162,537,433.00	459,692,809.00	12.9%
Other Certificated Salaries		1900	81,774,390.64	173,767,998.43	255,542,389.07	96,898,905.00	215,737,151.00	312,636,056.00	22.3%
TOTAL, CERTIFICATED SALARIES			2,018,663,678.55	1,361,095,494.47	3,379,759,173.02	2,533,820,924.00	1,238,629,097.00	3,772,450,021.00	11.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	13,372,792.09	269,440,166.60	282,812,958.69	17,935,309.00	276,472,131.00	294,407,440.00	4.1%
Classified Support Salaries		2200	254,308,653.03	154,076,715.29	408,385,368.32	266,160,744.00	117,163,715.00	383,324,459.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	30,865,434.68	7,629,762.01	38,495,196.69	33,705,590.00	4,580,498.00	38,286,088.00	-0.5%
Clerical, Technical and Office Salaries		2400	269,205,558.23	97,495,369.94	366,700,928.17	278,006,827.00	92,859,648.00	370,866,475.00	1.1%
Other Classified Salaries		2900	71,848,818.99	88,933,367.52	160,782,186.51	90,585,374.00	83,368,260.00	173,953,634.00	8.2%
TOTAL, CLASSIFIED SALARIES			639,601,257.02	617,575,381.36	1,257,176,638.38	686,393,844.00	574,444,252.00	1,260,838,096.00	0.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	333,628,317.54	571,963,578.36	905,591,895.90	494,141,754.00	537,846,934.00	1,031,988,688.00	14.0%
PERS		3201-3202	134,529,716.18	101,766,554.72	236,296,270.90	171,605,025.00	125,515,343.00	297,120,368.00	25.7%
OASDI/Medicare/Alternative		3301-3302	78,848,005.64	64,510,878.35	143,358,883.99	86,240,374.00	63,620,665.00	149,861,039.00	4.5%
Health and Welfare Benefits		3401-3402	444,078,141.27	285,188,079.76	729,266,221.03	396,006,312.00	338,048,813.00	734,055,125.00	0.7%
Unemployment Insurance		3501-3502	14,553,610.49	10,150,078.73	24,703,689.22	16,349,966.00	9,291,660.00	25,641,626.00	3.8%
Workers' Compensation		3601-3602	66,383,745.76	48,694,276.44	115,078,022.20	66,064,153.00	49,127,379.00	115,191,532.00	0.1%
OPEB, Allocated		3701-3702	1,046.19	11,837,130.36	11,838,176.55	135,339,883.00	98,207,737.00	233,547,620.00	1872.8%
OPEB, Active Employees		3751-3752	124,376,594.38	79,612,661.63	203,989,256.01	211,000,000.00	0.00	211,000,000.00	3.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,196,399,177.45	1,173,723,238.35	2,370,122,415.80	1,576,747,467.00	1,221,658,531.00	2,798,405,998.00	18.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,103,746.09	32,277,121.86	37,380,867.95	106,724,542.00	25,263,215.00	131,987,757.00	253.1%
Books and Other Reference Materials		4200	2,419,517.68	1,961,126.70	4,380,644.38	973,613.00	827,475.00	1,801,088.00	-58.9%
Materials and Supplies		4300	118,613,563.99	264,705,534.44	383,319,098.43	375,076,655.00	2,237,760,570.51	2,612,837,225.51	581.6%
Noncapitalized Equipment		4400	15,652,732.70	38,654,380.48	54,307,113.18	21,520,065.00	25,484,884.35	47,004,949.35	-13.4%
Food		4700	4,333.03	34,141.71	38,474.74	0.00	141,810.00	141,810.00	268.6%
TOTAL, BOOKS AND SUPPLIES			141,793,893.49	337,632,305.19	479,426,198.68	504,294,875.00	2,289,477,954.86	2,793,772,829.86	482.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	37,776,701.42	320,595,354.39	358,372,055.81	0.00	385,388,528.00	385,388,528.00	7.5%
Travel and Conferences		5200	2,898,181.40	6,832,581.31	9,730,762.71	3,845,123.00	4,896,096.00	8,741,219.00	-10.2%
Dues and Memberships		5300	2,172,331.06	46,449.74	2,218,780.80	1,365,435.00	71,005.00	1,436,440.00	-35.3%
Insurance		5400 - 5450	32,948,585.88	0.00	32,948,585.88	58,188,130.00	0.00	58,188,130.00	76.6%
Operations and Housekeeping Services		5500	179,226,752.39	53,426.80	179,280,179.19	158,669,296.00	700.00	158,669,996.00	-11.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,923,951.86	7,720,277.35	13,644,229.21	14,398,504.00	2,152,824.00	16,551,328.00	21.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(159,601.93)	7,989,344.80	7,829,742.87	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	672,337,546.28	320,643,641.50	992,981,187.78	220,664,264.00	161,295,224.00	381,959,488.00	-61.5%
Communications		5900	31,865,401.77	26,835,950.83	58,701,352.60	34,586,430.00	346,537.00	34,932,967.00	-40.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			964,989,850.13	690,717,026.72	1,655,706,876.85	491,717,182.00	554,150,914.00	1,045,868,096.00	-36.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	5,701.00	0.00	5,701.00	New
Land Improvements		6170	1,214.35	0.00	1,214.35	147,272.00	0.00	147,272.00	12027.6%
Buildings and Improvements of Buildings		6200	7,997,206.18	(1,771,279.59)	6,225,926.59	4,948,418.00	5,949,081.06	10,897,499.06	75.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,153,148.44	17,337,794.21	26,490,942.65	2,049,774.00	3,447,500.00	5,497,274.00	-79.2%
Equipment Replacement		6500	0.00	0.00	0.00	1,359,921.00	0.00	1,359,921.00	New
Lease Assets		6600	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			79,148,326.84	15,566,514.62	94,714,841.46	8,511,086.00	9,396,581.06	17,907,667.06	-81.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	127,249.50	0.00	127,249.50	638,966.00	0.00	638,966.00	402.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices		7142	4,414,862.30	0.00	4,414,862.30	3,672,922.00	0.00	3,672,922.00	-16.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	935,645.00	0.00	935,645.00	1,003,008.00	0.00	1,003,008.00	7.2%
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	1,073,714.68	0.00	1,073,714.68	10,040.00	0.00	10,040.00	-99.1%
Other Debt Service - Principal		7439	4,628,772.70	0.00	4,628,772.70	93,498.00	0.00	93,498.00	-98.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,180,244.18	0.00	11,180,244.18	5,429,934.00	0.00	5,429,934.00	-51.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(153,039,750.08)	153,039,750.08	0.00	(174,724,776.00)	174,724,776.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(24,854,657.03)	0.00	(24,854,657.03)	(30,403,562.00)	0.00	(30,403,562.00)	22.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(177,894,407.11)	153,039,750.08	(24,854,657.03)	(205,128,338.00)	174,724,776.00	(30,403,562.00)	22.3%
TOTAL, EXPENDITURES			4,873,882,020.55	4,349,349,710.79	9,223,231,731.34	5,601,786,974.00	6,062,482,105.92	11,664,269,079.92	26.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	45,000,000.00	0.00	45,000,000.00	30,000,000.00	0.00	30,000,000.00	-33.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,480,428.82	93,029.82	1,573,458.64	10,367,389.00	0.00	10,367,389.00	558.9%
(a) TOTAL, INTERFUND TRANSFERS IN			46,480,428.82	93,029.82	46,573,458.64	40,367,389.00	0.00	40,367,389.00	-13.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	877,374.89	0.00	877,374.89	19,432,973.00	0.00	19,432,973.00	2114.9%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,476,531.58	50,297.45	13,526,829.03	16,285,791.00	0.00	16,285,791.00	20.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,353,906.47	50,297.45	14,404,203.92	35,718,764.00	0.00	35,718,764.00	148.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
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			61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,029,150,016.43)	1,123,316,029.02	94,166,012.59	(1,258,418,124.00)	1,263,066,749.00	4,648,625.00	-95.1%

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,008,956,387.30	27,490,631.00	6,036,447,018.30	6,056,247,564.00	29,114,160.00	6,085,361,724.00	0.8%
2) Federal Revenue		8100-8299	1,979,032.05	1,853,893,543.92	1,855,872,575.97	3,032,625.00	2,820,245,574.00	2,823,278,199.00	52.1%
3) Other State Revenue		8300-8599	90,092,349.44	1,658,666,019.66	1,748,758,369.10	84,156,103.00	1,633,738,086.00	1,717,894,189.00	-1.8%
4) Other Local Revenue		8600-8799	6,139,347.76	26,655,911.27	32,795,259.03	144,189,939.00	23,929,813.00	168,119,752.00	412.6%
5) TOTAL, REVENUES			6,107,167,116.55	3,566,706,105.85	9,673,873,222.40	6,287,626,231.00	4,507,027,633.00	10,794,653,864.00	11.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,246,765,225.68	2,421,273,278.60	4,668,038,504.28	2,742,628,229.00	3,403,907,706.39	6,146,535,935.39	31.7%
2) Instruction - Related Services	2000-2999		787,179,995.82	644,917,963.82	1,432,097,959.64	1,367,343,843.00	772,266,186.63	2,139,610,029.63	49.4%
3) Pupil Services	3000-3999		889,495,820.85	480,416,815.54	1,369,912,636.39	585,467,888.00	364,172,488.46	949,640,376.46	-30.7%
4) Ancillary Services	4000-4999		23,929,258.32	121,574,373.88	145,503,632.20	38,143,147.00	986,835,224.00	1,024,978,371.00	604.4%
5) Community Services	5000-5999		3,229,970.68	1,364,590.22	4,594,560.90	2,931,916.00	1,167,196.00	4,099,112.00	-10.8%
6) Enterprise	6000-6999		0.00	162,900.49	162,900.49	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		279,391,529.65	334,314,540.30	613,706,069.95	221,698,734.00	209,273,227.40	430,971,961.40	-29.8%
8) Plant Services	8000-8999		632,709,975.37	345,325,247.94	978,035,223.31	638,143,283.00	324,860,077.04	963,003,360.04	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	11,180,244.18	0.00	11,180,244.18	5,429,934.00	0.00	5,429,934.00	-51.4%
10) TOTAL, EXPENDITURES			4,873,882,020.55	4,349,349,710.79	9,223,231,731.34	5,601,786,974.00	6,062,482,105.92	11,664,269,079.92	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,233,285,096.00	(782,643,604.94)	450,641,491.06	685,839,257.00	(1,555,454,472.92)	(869,615,215.92)	-293.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		46,480,428.82	93,029.82	46,573,458.64	40,367,389.00	0.00	40,367,389.00	-13.3%
b) Transfers Out	7600-7629		14,353,906.47	50,297.45	14,404,203.92	35,718,764.00	0.00	35,718,764.00	148.0%
2) Other Sources/Uses									
a) Sources	8930-8979		61,996,757.87	0.00	61,996,757.87	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,123,273,296.65)	1,123,273,296.65	0.00	(1,263,066,749.00)	1,263,066,749.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,029,150,016.43)	1,123,316,029.02	94,166,012.59	(1,258,418,124.00)	1,263,066,749.00	4,648,625.00	-95.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			204,135,079.57	340,672,424.08	544,807,503.65	(572,578,867.00)	(292,387,723.92)	(864,966,590.92)	-258.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,653,406,156.19	203,144,958.74	2,856,551,114.93	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.0%
b) Audit Adjustments		9793	(6,980,038.58)	5,716,091.44	(1,263,947.14)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	2,850,561,197.18	549,533,474.26	3,400,094,671.44	19.1%
d) Other Restatements		9795	0.00	0.00	0.00	216,024,841.46	(48,512,074.34)	167,512,767.12	New
e) Adjusted Beginning Balance (F1c + F1d)			2,646,426,117.61	208,861,050.18	2,855,287,167.79	3,066,586,038.64	501,021,399.92	3,567,607,438.56	24.9%
2) Ending Balance, June 30 (E + F1e)			2,850,561,197.18	549,533,474.26	3,400,094,671.44	2,494,007,171.64	208,633,676.00	2,702,640,847.64	-20.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,881,981.93	0.00	2,881,981.93	2,835,036.00	0.00	2,835,036.00	-1.6%
Stores		9712	32,981,082.88	0.00	32,981,082.88	32,798,438.00	0.00	32,798,438.00	-0.6%
Prepaid Items		9713	7,145,067.67	5,013,997.02	12,159,064.69	10,998,072.00	0.00	10,998,072.00	-9.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	544,523,906.87	544,523,906.87	0.00	208,633,676.00	208,633,676.00	-61.7%
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	1,491,262,992.00	0.00	1,491,262,992.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,595,952,078.00	0.00	1,595,952,078.00	351,582,284.00	0.00	351,582,284.00	-78.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	199,860,000.00	0.00	199,860,000.00	234,100,000.00	0.00	234,100,000.00	17.1%
Unassigned/Unappropriated Amount		9790	1,011,740,986.70	(4,429.63)	1,011,736,557.07	370,430,349.64	0.00	370,430,349.64	-63.4%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	232,414,376.41	0.00
5650	FEMA Public Assistance Funds	3,315.31	0.00
5810	Other Restricted Federal	6,369,358.60	3,862,603.00
6266	Educator Effectiveness, FY 2021-22	110,888,892.00	103,958,348.00
6500	Special Education	1,152,655.99	0.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	365,373.96	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	9,591,404.80	0.00
6537	Special Ed: Learning Recovery Support	20,718,354.12	0.00
6547	Special Education Early Intervention Preschool Grant	20,868,649.78	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	15,309,658.93	0.00
7311	Classified School Employee Professional Development Block Grant	3,048,877.22	2,523,742.00
7412	A-G Access/Success Grant	25,351,214.00	0.00
7413	A-G Learning Loss Mitigation Grant	9,098,405.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1,460,482.91	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	20,443,096.57	0.00
7810	Other Restricted State	49,530,890.00	42,048,320.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	39,945,738.00
9010	Other Restricted Local	17,908,901.27	16,294,925.00
Total, Restricted Balance		544,523,906.87	208,633,676.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,269,680.69	29,882,450.00	-10.2%
5) TOTAL, REVENUES			33,269,680.69	29,882,450.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,938,667.37	23,042,562.00	-3.7%
5) Services and Other Operating Expenditures		5000-5999	5,795,926.35	3,775,569.00	-34.9%
6) Capital Outlay		6000-6999	202,134.80	337,759.00	67.1%
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			29,936,728.52	27,155,890.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,332,952.17	2,726,560.00	-18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,332,952.17	2,726,560.00	-18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,776,199.37	48,109,151.54	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,776,199.37	48,109,151.54	7.4%
d) Other Restatements		9795	0.00	1,503,526.94	New
e) Adjusted Beginning Balance (F1c + F1d)			44,776,199.37	49,612,678.48	10.8%
2) Ending Balance, June 30 (E + F1e)			48,109,151.54	52,339,238.48	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	88,500.00	New
Stores		9712	3,520,814.82	3,354,008.00	-4.7%
Prepaid Items		9713	0.00	212,154.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,588,336.72	48,684,576.48	9.2%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	31,198,455.61		
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	14,079,145.70		
3) Accounts Receivable		9200	431,656.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	3,520,814.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	117,594.13		
9) TOTAL, ASSETS			49,347,666.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,238,515.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			1,238,515.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			48,109,151.54		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	33,269,680.69	29,882,450.00	-10.2%
TOTAL, REVENUES			33,269,680.69	29,882,450.00	-10.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	23,834,861.74	23,042,562.00	-3.3%
Noncapitalized Equipment		4400	103,805.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			23,938,667.37	23,042,562.00	-3.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,795,926.35	3,775,569.00	-34.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,795,926.35	3,775,569.00	-34.9%
CAPITAL OUTLAY					
Equipment		6400	202,134.80	337,759.00	67.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			202,134.80	337,759.00	67.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,936,728.52	27,155,890.00	-9.3%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,269,680.69	29,882,450.00	-10.2%
5) TOTAL, REVENUES			33,269,680.69	29,882,450.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		29,936,728.52	27,155,890.00	-9.3%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,936,728.52	27,155,890.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,332,952.17	2,726,560.00	-18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,332,952.17	2,726,560.00	-18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,776,199.37	48,109,151.54	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,776,199.37	48,109,151.54	7.4%
d) Other Restatements		9795	0.00	1,503,526.94	New
e) Adjusted Beginning Balance (F1c + F1d)			44,776,199.37	49,612,678.48	10.8%
2) Ending Balance, June 30 (E + F1e)			48,109,151.54	52,339,238.48	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	88,500.00	New
Stores		9712	3,520,814.82	3,354,008.00	-4.7%
Prepaid Items		9713	0.00	212,154.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	44,588,336.72	48,684,576.48	9.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
8210	Student Activity Funds	44,588,336.72	48,684,576.48
Total, Restricted Balance		44,588,336.72	48,684,576.48

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,807,502.88	18,504,022.00	-15.1%
3) Other State Revenue		8300-8599	119,342,066.00	129,589,686.00	8.6%
4) Other Local Revenue		8600-8799	204,379.69	1,210,188.00	492.1%
5) TOTAL, REVENUES			141,353,948.57	149,303,896.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	55,032,833.86	61,622,588.00	12.0%
2) Classified Salaries		2000-2999	17,790,035.86	17,833,548.00	0.2%
3) Employee Benefits		3000-3999	33,107,411.27	37,222,309.00	12.4%
4) Books and Supplies		4000-4999	22,486,413.53	22,612,719.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	12,938,390.99	13,769,042.00	6.4%
6) Capital Outlay		6000-6999	374,420.76	407,421.00	8.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	75,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,723,431.71	4,960,672.00	-13.3%
9) TOTAL, EXPENDITURES			147,527,937.98	158,428,299.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,173,989.41)	(9,124,403.00)	47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,283.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,491.99	29,989.00	33.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,791.01	(29,989.00)	-317.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,160,198.40)	(9,154,392.00)	48.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,769,833.04	31,609,634.64	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,769,833.04	31,609,634.64	-16.3%
d) Other Restatements		9795	0.00	15,442,150.36	New
e) Adjusted Beginning Balance (F1c + F1d)			37,769,833.04	47,051,785.00	24.6%
2) Ending Balance, June 30 (E + F1e)			31,609,634.64	37,897,393.00	19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	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	39,906,678.47	37,880,893.00	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,354,445.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(14,667,989.62)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,882,577.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,153,109.59)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	16,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	656,659.64		
4) Due from Grantor Government		9290	11,389,134.99		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	16,549.35		
10) TOTAL, ASSETS			38,808,311.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,180,630.24		
2) Due to Grantor Governments		9590	1,497.24		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,182,127.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	16,549.35		
2) TOTAL, DEFERRED INFLOWS			16,549.35		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			31,609,634.64		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	1,735,504.34	1,048,800.00	-39.6%
All Other Federal Revenue	All Other	8290	20,071,998.54	17,455,222.00	-13.0%
TOTAL, FEDERAL REVENUE			21,807,502.88	18,504,022.00	-15.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	75,000.00	0.00	-100.0%
Adult Education Program	6391	8590	111,898,803.00	119,319,343.00	6.6%
All Other State Revenue	All Other	8590	7,368,263.00	10,270,343.00	39.4%
TOTAL, OTHER STATE REVENUE			119,342,066.00	129,589,686.00	8.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	47,940.55	50,000.00	4.3%
Interest		8660	228,872.73	100,000.00	-56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,153,109.59)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	317,190.23	170,000.00	-46.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	763,485.77	890,188.00	16.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,379.69	1,210,188.00	492.1%
TOTAL, REVENUES			141,353,948.57	149,303,896.00	5.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	33,300,346.75	37,713,666.00	13.3%
Certificated Pupil Support Salaries		1200	3,218,803.50	2,893,923.00	-10.1%
Certificated Supervisors' and Administrators' Salaries		1300	18,180,150.38	19,944,786.00	9.7%
Other Certificated Salaries		1900	333,533.23	1,070,213.00	220.9%
TOTAL, CERTIFICATED SALARIES			55,032,833.86	61,622,588.00	12.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	645,051.07	1,089,703.00	68.9%
Classified Support Salaries		2200	7,190,666.90	7,003,808.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	62,779.96	143,201.00	128.1%
Clerical, Technical and Office Salaries		2400	9,168,959.37	8,724,221.00	-4.9%
Other Classified Salaries		2900	722,578.56	872,615.00	20.8%
TOTAL, CLASSIFIED SALARIES			17,790,035.86	17,833,548.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,691,303.30	11,492,010.00	32.2%
PERS		3201-3202	4,115,520.07	4,427,873.00	7.6%
OASDI/Medicare/Alternative		3301-3302	2,301,612.83	2,307,368.00	0.3%
Health and Welfare Benefits		3401-3402	12,304,006.62	12,762,635.00	3.7%
Unemployment Insurance		3501-3502	384,478.00	398,128.00	3.6%
Workers' Compensation		3601-3602	1,801,420.00	1,987,383.00	10.3%
OPEB, Allocated		3701-3702	161,354.40	3,846,912.00	2284.1%
OPEB, Active Employees		3751-3752	3,347,716.05	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			33,107,411.27	37,222,309.00	12.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,138.28	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,062,621.04	22,497,719.00	453.8%
Noncapitalized Equipment		4400	18,414,654.21	115,000.00	-99.4%
TOTAL, BOOKS AND SUPPLIES			22,486,413.53	22,612,719.00	0.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	247,451.48	155,000.00	-37.4%
Dues and Memberships		5300	60,239.83	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,111,766.64	2,810,590.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,377.40	427,750.00	302.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,716.19	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,654,980.44	9,678,317.00	26.4%
Communications		5900	1,749,859.01	697,385.00	-60.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,938,390.99	13,769,042.00	6.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,460.34	0.00	-100.0%
Equipment		6400	351,960.42	407,421.00	15.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			374,420.76	407,421.00	8.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	75,000.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,000.00	0.00	-100.0%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,723,431.71	4,960,672.00	-13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,723,431.71	4,960,672.00	-13.3%
TOTAL, EXPENDITURES			147,527,937.98	158,428,299.00	7.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	36,283.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			36,283.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,491.99	29,989.00	33.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,491.99	29,989.00	33.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,791.01	(29,989.00)	-317.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,807,502.88	18,504,022.00	-15.1%
3) Other State Revenue		8300-8599	119,342,066.00	129,589,686.00	8.6%
4) Other Local Revenue		8600-8799	204,379.69	1,210,188.00	492.1%
5) TOTAL, REVENUES			141,353,948.57	149,303,896.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		70,702,535.05	69,652,424.00	-1.5%
2) Instruction - Related Services	2000-2999		48,549,131.35	59,443,347.00	22.4%
3) Pupil Services	3000-3999		4,730,635.23	4,320,946.00	-8.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,723,431.71	4,960,672.00	-13.3%
8) Plant Services	8000-8999		17,747,204.64	20,050,910.00	13.0%
9) Other Outgo	9000-9999	Except 7600-7699	75,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			147,527,937.98	158,428,299.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,173,989.41)	(9,124,403.00)	47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	36,283.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,491.99	29,989.00	33.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,791.01	(29,989.00)	-317.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,160,198.40)	(9,154,392.00)	48.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,769,833.04	31,609,634.64	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,769,833.04	31,609,634.64	-16.3%
d) Other Restatements		9795	0.00	15,442,150.36	New
e) Adjusted Beginning Balance (F1c + F1d)			37,769,833.04	47,051,785.00	24.6%
2) Ending Balance, June 30 (E + F1e)			31,609,634.64	37,897,393.00	19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	16,500.00	16,500.00	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	39,906,678.47	37,880,893.00	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,354,445.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(14,667,989.62)	0.00	-100.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	520,567.13	0.00
6391	Adult Education Program	33,626,219.96	37,880,893.00
7810	Other Restricted State	5,759,891.38	0.00
Total, Restricted Balance		39,906,678.47	37,880,893.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,362,295.42	5,583,566.00	-40.4%
3) Other State Revenue		8300-8599	168,446,393.39	173,662,723.00	3.1%
4) Other Local Revenue		8600-8799	476,412.79	0.00	-100.0%
5) TOTAL, REVENUES			178,285,101.60	179,246,289.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	48,453,726.70	51,844,100.00	7.0%
2) Classified Salaries		2000-2999	52,616,933.95	60,396,252.00	14.8%
3) Employee Benefits		3000-3999	57,927,065.74	63,258,342.00	9.2%
4) Books and Supplies		4000-4999	6,014,006.39	10,761,226.00	78.9%
5) Services and Other Operating Expenditures		5000-5999	4,095,443.59	4,262,601.00	4.1%
6) Capital Outlay		6000-6999	660,655.55	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	8,338,792.62	8,256,832.00	-1.0%
9) TOTAL, EXPENDITURES			178,106,624.54	198,779,353.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			178,477.06	(19,533,064.00)	-11044.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	877,374.89	19,432,973.00	2114.9%
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			877,374.89	19,432,973.00	2114.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,055,851.95	(100,091.00)	-109.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,112,053.16	5,167,905.11	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,112,053.16	5,167,905.11	25.7%
d) Other Restatements		9795	0.00	(4,882,414.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,112,053.16	285,491.00	-93.1%
2) Ending Balance, June 30 (E + F1e)			5,167,905.11	185,400.00	-96.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,873,683.81	185,400.00	-96.8%
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	(705,778.70)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,744,221.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(775,940.32)		
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	89,878.43		
4) Due from Grantor Government		9290	96,444.85		
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			18,154,604.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,815,524.73		
2) Due to Grantor Governments		9590	799,924.05		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	371,250.71		
6) TOTAL, LIABILITIES			12,986,699.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,167,905.11		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,362,295.42	5,583,566.00	-40.4%
TOTAL, FEDERAL REVENUE			9,362,295.42	5,583,566.00	-40.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	167,526,488.35	173,662,723.00	3.7%
All Other State Revenue	All Other	8590	919,905.04	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			168,446,393.39	173,662,723.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	140,128.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(775,940.32)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,600.74	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	598.62	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,092,025.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			476,412.79	0.00	-100.0%
TOTAL, REVENUES			178,285,101.60	179,246,289.00	0.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	36,112,892.09	39,236,000.00	8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,222,377.61	12,495,143.00	2.2%
Other Certificated Salaries		1900	118,457.00	112,957.00	-4.6%
TOTAL, CERTIFICATED SALARIES			48,453,726.70	51,844,100.00	7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,405,024.19	46,404,766.00	17.8%
Classified Support Salaries		2200	7,523,363.88	8,154,637.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,683,459.49	5,836,849.00	2.7%
Other Classified Salaries		2900	5,086.39	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			52,616,933.95	60,396,252.00	14.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,616,388.16	9,646,879.00	26.7%
PERS		3201-3202	10,979,647.19	13,096,650.00	19.3%
OASDI/Medicare/Alternative		3301-3302	4,900,486.21	5,219,081.00	6.5%
Health and Welfare Benefits		3401-3402	24,607,677.17	24,535,738.00	-0.3%
Unemployment Insurance		3501-3502	549,899.57	563,679.00	2.5%
Workers' Compensation		3601-3602	2,499,999.84	2,807,394.00	12.3%
OPEB, Allocated		3701-3702	93,188.72	7,388,921.00	7829.0%
OPEB, Active Employees		3751-3752	6,679,778.88	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,927,065.74	63,258,342.00	9.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,944,556.34	10,759,696.00	117.6%
Noncapitalized Equipment		4400	1,069,450.05	1,530.00	-99.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,014,006.39	10,761,226.00	78.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	104,654.00	66,851.00	-36.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,117,784.14	2,329,922.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,754.17	131,611.00	154.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	157.26	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	520,127.78	356,376.00	-31.5%
Communications		5900	1,300,966.24	1,377,841.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,095,443.59	4,262,601.00	4.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,655.55	0.00	-100.0%
Equipment		6400	650,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			660,655.55	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,338,792.62	8,256,832.00	-1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,338,792.62	8,256,832.00	-1.0%
TOTAL, EXPENDITURES			178,106,624.54	198,779,353.00	11.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	877,374.89	19,432,973.00	2114.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			877,374.89	19,432,973.00	2114.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			877,374.89	19,432,973.00	2114.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,362,295.42	5,583,566.00	-40.4%
3) Other State Revenue		8300-8599	168,446,393.39	173,662,723.00	3.1%
4) Other Local Revenue		8600-8799	476,412.79	0.00	-100.0%
5) TOTAL, REVENUES			178,285,101.60	179,246,289.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		123,947,090.46	139,918,910.00	12.9%
2) Instruction - Related Services	2000-2999		30,060,639.04	31,637,396.00	5.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,338,792.62	8,256,832.00	-1.0%
8) Plant Services	8000-8999		15,760,102.42	18,966,215.00	20.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			178,106,624.54	198,779,353.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			178,477.06	(19,533,064.00)	-11044.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	877,374.89	19,432,973.00	2114.9%
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			877,374.89	19,432,973.00	2114.9%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,055,851.95	(100,091.00)	-109.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,112,053.16	5,167,905.11	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,112,053.16	5,167,905.11	25.7%
d) Other Restatements		9795	0.00	(4,882,414.11)	New
e) Adjusted Beginning Balance (F1c + F1d)			4,112,053.16	285,491.00	-93.1%
2) Ending Balance, June 30 (E + F1e)			5,167,905.11	185,400.00	-96.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,873,683.81	185,400.00	-96.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(705,778.70)	0.00	-100.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	669,983.81	185,400.00
5059	Child Development: ARP California State Preschool Program	4,321,200.00	0.00
7810	Other Restricted State	882,500.00	0.00
Total, Restricted Balance		5,873,683.81	185,400.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,801,309.65	342,081,960.00	-25.8%
3) Other State Revenue		8300-8599	19,272,442.70	35,007,274.00	81.6%
4) Other Local Revenue		8600-8799	(1,094,814.87)	1,699,240.00	-255.2%
5) TOTAL, REVENUES			478,978,937.48	378,788,474.00	-20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	17,670.62	0.00	-100.0%
2) Classified Salaries		2000-2999	117,362,943.06	125,383,426.00	6.8%
3) Employee Benefits		3000-3999	101,157,136.35	108,197,887.00	7.0%
4) Books and Supplies		4000-4999	207,118,016.33	176,874,294.00	-14.6%
5) Services and Other Operating Expenditures		5000-5999	(5,396,158.05)	3,208,599.00	-159.5%
6) Capital Outlay		6000-6999	0.00	185,000.00	New
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	10,792,432.70	17,186,058.00	59.2%
9) TOTAL, EXPENDITURES			431,052,041.01	431,035,264.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,926,896.47	(52,246,790.00)	-209.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,926,896.47	(52,246,790.00)	-209.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,423,451.48	133,350,347.95	56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,423,451.48	133,350,347.95	56.1%
d) Other Restatements		9795	0.00	(23,090,834.95)	New
e) Adjusted Beginning Balance (F1c + F1d)			85,423,451.48	110,259,513.00	29.1%
2) Ending Balance, June 30 (E + F1e)			133,350,347.95	58,012,723.00	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,111,496.56	14,483,982.00	-4.2%
Prepaid Items		9713	43,703.90	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	118,195,147.49	43,485,037.00	-63.2%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,635,927.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,848,152.56)		
b) in Banks		9120	83.70		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,876.39		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,035,886.70		
4) Due from Grantor Government		9290	66,059,032.46		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	15,111,496.56		
7) Prepaid Expenditures		9330	43,703.90		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			157,063,854.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	22,759,837.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	953,669.28		
6) TOTAL, LIABILITIES			23,713,506.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			133,350,347.95		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	441,332,963.70	321,626,784.00	-27.1%
Donated Food Commodities		8221	19,458,639.23	20,455,176.00	5.1%
All Other Federal Revenue		8290	9,706.72	0.00	-100.0%
TOTAL, FEDERAL REVENUE			460,801,309.65	342,081,960.00	-25.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,272,442.70	35,007,274.00	81.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,272,442.70	35,007,274.00	81.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	27,641.00	0.00	-100.0%
Food Service Sales		8634	1,458,830.63	1,041,444.00	-28.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	235,220.65	657,796.00	179.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,848,152.56)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,645.41	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(1,094,814.87)	1,699,240.00	-255.2%
TOTAL, REVENUES			478,978,937.48	378,788,474.00	-20.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	17,670.62	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,670.62	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	111,046,032.21	110,684,752.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	189,080.82	319,802.00	69.1%
Clerical, Technical and Office Salaries		2400	6,127,248.65	14,360,159.00	134.4%
Other Classified Salaries		2900	581.38	18,713.00	3118.7%
TOTAL, CLASSIFIED SALARIES			117,362,943.06	125,383,426.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,989.87	0.00	-100.0%
PERS		3201-3202	25,599,067.06	31,869,598.00	24.5%
OASDI/Medicare/Alternative		3301-3302	9,427,362.89	9,595,860.00	1.8%
Health and Welfare Benefits		3401-3402	49,026,824.17	48,487,252.00	-1.1%
Unemployment Insurance		3501-3502	631,996.99	612,491.00	-3.1%
Workers' Compensation		3601-3602	2,940,876.14	3,136,133.00	6.6%
OPEB, Allocated		3701-3702	72,097.37	14,496,553.00	20006.9%
OPEB, Active Employees		3751-3752	13,455,921.86	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,157,136.35	108,197,887.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,429,345.10	6,402,471.00	44.5%
Noncapitalized Equipment		4400	22,357.57	4,151,130.00	18467.0%
Food		4700	202,666,313.66	166,320,693.00	-17.9%
TOTAL, BOOKS AND SUPPLIES			207,118,016.33	176,874,294.00	-14.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	182,042.03	293,836.00	61.4%
Dues and Memberships		5300	19,605.00	20,956.00	6.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	389,230.05	379,505.00	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,430.42	38,451.00	186.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,837,616.32)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,549,286.73	2,121,234.00	36.9%
Communications		5900	287,864.04	354,617.00	23.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(5,396,158.05)	3,208,599.00	-159.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	185,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	185,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,792,432.70	17,186,058.00	59.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,792,432.70	17,186,058.00	59.2%
TOTAL, EXPENDITURES			431,052,041.01	431,035,264.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	460,801,309.65	342,081,960.00	-25.8%
3) Other State Revenue		8300-8599	19,272,442.70	35,007,274.00	81.6%
4) Other Local Revenue		8600-8799	(1,094,814.87)	1,699,240.00	-255.2%
5) TOTAL, REVENUES			478,978,937.48	378,788,474.00	-20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		413,571,933.49	410,647,730.00	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,792,432.70	17,186,058.00	59.2%
8) Plant Services	8000-8999		6,687,674.82	3,201,476.00	-52.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			431,052,041.01	431,035,264.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,926,896.47	(52,246,790.00)	-209.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,926,896.47	(52,246,790.00)	-209.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,423,451.48	133,350,347.95	56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,423,451.48	133,350,347.95	56.1%
d) Other Restatements		9795	0.00	(23,090,834.95)	New
e) Adjusted Beginning Balance (F1c + F1d)			85,423,451.48	110,259,513.00	29.1%
2) Ending Balance, June 30 (E + F1e)			133,350,347.95	58,012,723.00	-56.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	15,111,496.56	14,483,982.00	-4.2%
Prepaid Items		9713	43,703.90	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	118,195,147.49	43,485,037.00	-63.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	64,279,550.12	41,699,917.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	8,693.73	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	20,230,997.75	1,196,377.00
5330	Child Nutrition: Summer Food Service Program Operations	31,467,142.89	588,743.00
7029	Child Nutrition: Food Service Staff Training Funds	2,208,763.00	0.00
Total, Restricted Balance		118,195,147.49	43,485,037.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(49,333,053.17)	5,621,036.00	-111.4%
5) TOTAL, REVENUES			(49,333,053.17)	5,621,036.00	-111.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,090,220.80	123,755,137.00	224.9%
3) Employee Benefits		3000-3999	24,747,196.22	63,222,299.00	155.5%
4) Books and Supplies		4000-4999	676,179.56	1,337,329.00	97.8%
5) Services and Other Operating Expenditures		5000-5999	28,744,779.05	1,774,133.00	-93.8%
6) Capital Outlay		6000-6999	702,826,854.24	1,237,491,689.00	76.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,372.72	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			795,088,602.59	1,427,580,587.00	79.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(844,421,655.76)	(1,421,959,551.00)	68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	245,538,611.32	0.00	-100.0%
b) Transfers Out		7600-7629	100,468,662.76	10,337,400.00	-89.7%
2) Other Sources/Uses					
a) Sources		8930-8979	494,149,448.33	500,000,000.00	1.2%
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			639,219,396.89	489,662,600.00	-23.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,202,258.87)	(932,296,951.00)	354.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,600,640,976.31	1,362,509,289.17	-14.9%
b) Audit Adjustments		9793	(32,929,428.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,567,711,548.04	1,362,509,289.17	-13.1%
d) Other Restatements		9795	0.00	146,766,509.83	New
e) Adjusted Beginning Balance (F1c + F1d)			1,567,711,548.04	1,509,275,799.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,362,509,289.17	576,978,848.00	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	415,508.51	500,000.00	20.3%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	107,414.22	6,932.00	-93.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,351,936,075.89	566,480,350.00	-58.1%
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	10,050,290.55	9,991,566.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,545,187,829.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(63,958,848.06)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	415,508.51		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,521,887.22		
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	107,414.22		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	159,387.55		
10) TOTAL, ASSETS			1,486,433,179.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	123,764,502.35		
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			123,764,502.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	159,387.55		
2) TOTAL, DEFERRED INFLOWS			159,387.55		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,362,509,289.17		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	570,658.34	811,100.00	42.1%
Interest		8660	10,381,190.87	4,809,936.00	-53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(63,958,848.06)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,673,945.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(49,333,053.17)	5,621,036.00	-111.4%
TOTAL, REVENUES			(49,333,053.17)	5,621,036.00	-111.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,900,393.13	59,325,023.00	1421.0%
Classified Supervisors' and Administrators' Salaries		2300	5,465,948.58	11,316,529.00	107.0%
Clerical, Technical and Office Salaries		2400	28,723,879.09	53,113,585.00	84.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,090,220.80	123,755,137.00	224.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	37,138.80	0.00	-100.0%
PERS		3201-3202	10,844,173.94	31,516,330.00	190.6%
OASDI/Medicare/Alternative		3301-3302	3,659,266.87	9,465,056.00	158.7%
Health and Welfare Benefits		3401-3402	5,687,715.13	15,882,926.00	179.2%
Unemployment Insurance		3501-3502	256,307.31	619,802.00	141.8%
Workers' Compensation		3601-3602	1,195,184.71	3,095,407.00	159.0%
OPEB, Allocated		3701-3702	11,254.27	2,642,778.00	23382.4%
OPEB, Active Employees		3751-3752	3,056,155.19	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,747,196.22	63,222,299.00	155.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	542,992.82	1,337,329.00	146.3%
Noncapitalized Equipment		4400	133,186.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			676,179.56	1,337,329.00	97.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	155,169.23	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,096.22	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,466.26	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	28,429,754.48	1,774,133.00	-93.8%
Communications		5900	150,292.86	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,744,779.05	1,774,133.00	-93.8%
CAPITAL OUTLAY					
Land		6100	290,347.39	0.00	-100.0%
Land Improvements		6170	7,635,326.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	677,957,738.63	1,237,491,689.00	82.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,933,993.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	9,448.33	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			702,826,854.24	1,237,491,689.00	76.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	35.90	0.00	-100.0%
Other Debt Service - Principal		7439	3,336.82	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,372.72	0.00	-100.0%
TOTAL, EXPENDITURES			795,088,602.59	1,427,580,587.00	79.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	245,538,611.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			245,538,611.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	511,399.03	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	99,957,263.73	10,337,400.00	-89.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,468,662.76	10,337,400.00	-89.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	494,140,000.00	500,000,000.00	1.2%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	9,448.33	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			494,149,448.33	500,000,000.00	1.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			639,219,396.89	489,662,600.00	-23.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(49,333,053.17)	5,621,036.00	-111.4%
5) TOTAL, REVENUES			(49,333,053.17)	5,621,036.00	-111.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		794,359,393.41	1,427,580,587.00	79.7%
9) Other Outgo	9000-9999	Except 7600-7699	729,209.18	0.00	-100.0%
10) TOTAL, EXPENDITURES			795,088,602.59	1,427,580,587.00	79.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(844,421,655.76)	(1,421,959,551.00)	68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	245,538,611.32	0.00	-100.0%
b) Transfers Out		7600-7629	100,468,662.76	10,337,400.00	-89.7%
2) Other Sources/Uses					
a) Sources		8930-8979	494,149,448.33	500,000,000.00	1.2%
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			639,219,396.89	489,662,600.00	-23.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(205,202,258.87)	(932,296,951.00)	354.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,600,640,976.31	1,362,509,289.17	-14.9%
b) Audit Adjustments		9793	(32,929,428.27)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,567,711,548.04	1,362,509,289.17	-13.1%
d) Other Restatements		9795	0.00	146,766,509.83	New
e) Adjusted Beginning Balance (F1c + F1d)			1,567,711,548.04	1,509,275,799.00	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,362,509,289.17	576,978,848.00	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	415,508.51	500,000.00	20.3%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	107,414.22	6,932.00	-93.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,351,936,075.89	566,480,350.00	-58.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,050,290.55	9,991,566.00	-0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,351,936,075.89	566,480,350.00
Total, Restricted Balance		1,351,936,075.89	566,480,350.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,208,242.16	83,206,000.00	-7.8%
5) TOTAL, REVENUES			90,208,242.16	83,206,000.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	636,766.19	587,765.00	-7.7%
3) Employee Benefits		3000-3999	320,369.62	277,152.00	-13.5%
4) Books and Supplies		4000-4999	3,322.43	77,758.00	2240.4%
5) Services and Other Operating Expenditures		5000-5999	795,776.83	31,478,178.00	3855.7%
6) Capital Outlay		6000-6999	65,002,787.39	101,145,598.00	55.6%
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			66,759,022.46	133,566,451.00	100.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,449,219.70	(50,360,451.00)	-314.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,412.93	0.00	-100.0%
b) Transfers Out		7600-7629	54,305,002.68	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,061,589.75)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,612,370.05)	(50,360,451.00)	64.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,735,513.42	71,583,132.00	-30.3%
b) Audit Adjustments		9793	(540,011.37)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,195,502.05	71,583,132.00	-30.0%
d) Other Restatements		9795	0.00	(21,222,681.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			102,195,502.05	50,360,451.00	-50.7%
2) Ending Balance, June 30 (E + F1e)			71,583,132.00	0.00	-100.0%
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	71,583,132.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,027,883.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,857,221.50)		
b) in Banks		9120	171.63		
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	12,089,555.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			78,260,388.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,677,256.44		
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			6,677,256.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			71,583,132.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	505,615.70	206,000.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,857,221.50)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	92,559,847.96	83,000,000.00	-10.3%
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			90,208,242.16	83,206,000.00	-7.8%
TOTAL, REVENUES			90,208,242.16	83,206,000.00	-7.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	45,961.01	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	112,095.66	124,688.00	11.2%
Clerical, Technical and Office Salaries		2400	478,709.52	440,322.00	-8.0%
Other Classified Salaries		2900	0.00	22,755.00	New
TOTAL, CLASSIFIED SALARIES			636,766.19	587,765.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	142,669.43	143,349.00	0.5%
OASDI/Medicare/Alternative		3301-3302	49,050.35	44,421.00	-9.4%
Health and Welfare Benefits		3401-3402	85,825.74	54,431.00	-36.6%
Unemployment Insurance		3501-3502	3,328.37	2,947.00	-11.5%
Workers' Compensation		3601-3602	15,830.55	14,701.00	-7.1%
OPEB, Allocated		3701-3702	2,957.18	17,303.00	485.1%
OPEB, Active Employees		3751-3752	20,708.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			320,369.62	277,152.00	-13.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,322.43	77,758.00	2240.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,322.43	77,758.00	2240.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	717.93	1,300.00	81.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	252,690.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	795,058.90	31,223,788.00	3827.2%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			795,776.83	31,478,178.00	3855.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	65,001,738.74	101,133,954.00	55.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,048.65	11,644.00	1010.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,002,787.39	101,145,598.00	55.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			66,759,022.46	133,566,451.00	100.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	243,412.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			243,412.93	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	215.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	54,304,787.68	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			54,305,002.68	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(54,061,589.75)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,208,242.16	83,206,000.00	-7.8%
5) TOTAL, REVENUES			90,208,242.16	83,206,000.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,504,812.60	2,329,555.00	54.8%
8) Plant Services	8000-8999		65,254,209.86	131,236,896.00	101.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,759,022.46	133,566,451.00	100.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,449,219.70	(50,360,451.00)	-314.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,412.93	0.00	-100.0%
b) Transfers Out		7600-7629	54,305,002.68	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,061,589.75)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,612,370.05)	(50,360,451.00)	64.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,735,513.42	71,583,132.00	-30.3%
b) Audit Adjustments		9793	(540,011.37)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			102,195,502.05	71,583,132.00	-30.0%
d) Other Restatements		9795	0.00	(21,222,681.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			102,195,502.05	50,360,451.00	-50.7%
2) Ending Balance, June 30 (E + F1e)			71,583,132.00	0.00	-100.0%
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	71,583,132.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	71,583,132.00	0.00
Total, Restricted Balance		71,583,132.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(432,930.75)	0.00	-100.0%
5) TOTAL, REVENUES			(432,930.75)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,026.10	0.00	-100.0%
3) Employee Benefits		3000-3999	1,629.10	0.00	-100.0%
4) Books and Supplies		4000-4999	1,501.49	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8.05	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	17,681.00	New
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			5,164.74	17,681.00	242.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(438,095.49)	(17,681.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48.78)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(438,144.27)	(17,681.00)	-96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,172,354.77	5,734,210.50	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,172,354.77	5,734,210.50	-7.1%
d) Other Restatements		9795	0.00	480,304.50	New
e) Adjusted Beginning Balance (F1c + F1d)			6,172,354.77	6,214,515.00	0.7%
2) Ending Balance, June 30 (E + F1e)			5,734,210.50	6,196,834.00	8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,734,210.50	6,196,834.00	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,286,125.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(508,550.77)		
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	33,711.03		
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			11,811,286.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,077,075.69		
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			6,077,075.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,734,210.50		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,620.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(508,550.77)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(432,930.75)	0.00	-100.0%
TOTAL, REVENUES			(432,930.75)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,026.10	0.00	-100.0%
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			2,026.10	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	696.57	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	164.86	0.00	-100.0%
Health and Welfare Benefits		3401-3402	557.54	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	30.98	0.00	-100.0%
OPEB, Allocated		3701-3702	73.85	0.00	-100.0%
OPEB, Active Employees		3751-3752	105.30	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,629.10	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,501.49	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,501.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8.05	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8.05	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	17,681.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	17,681.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,164.74	17,681.00	242.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	48.78	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			48.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(48.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(432,930.75)	0.00	-100.0%
5) TOTAL, REVENUES			(432,930.75)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,164.74	17,681.00	242.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,164.74	17,681.00	242.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(438,095.49)	(17,681.00)	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48.78	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48.78)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(438,144.27)	(17,681.00)	-96.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,172,354.77	5,734,210.50	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,172,354.77	5,734,210.50	-7.1%
d) Other Restatements		9795	0.00	480,304.50	New
e) Adjusted Beginning Balance (F1c + F1d)			6,172,354.77	6,214,515.00	0.7%
2) Ending Balance, June 30 (E + F1e)			5,734,210.50	6,196,834.00	8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,734,210.50	6,196,834.00	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
7710	State School Facilities Projects	5,734,210.50	6,196,834.00
Total, Restricted Balance		5,734,210.50	6,196,834.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,629,860.28	119,345,367.00	-45.4%
4) Other Local Revenue		8600-8799	(6,990,076.02)	1,514,463.00	-121.7%
5) TOTAL, REVENUES			211,639,784.26	120,859,830.00	-42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	656.01	0.00	-100.0%
3) Employee Benefits		3000-3999	1,021.13	0.00	-100.0%
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	36,887,308.07	106,239,187.00	188.0%
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			36,888,985.21	106,239,187.00	188.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,750,799.05	14,620,643.00	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,614.03	0.00	-100.0%
b) Transfers Out		7600-7629	80,831,523.37	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,319,909.34)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,430,889.71	14,620,643.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,424,015.75	183,652,174.74	105.4%
b) Audit Adjustments		9793	(202,730.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			89,221,285.03	183,652,174.74	105.8%
d) Other Restatements		9795	0.00	45,193,690.26	New
e) Adjusted Beginning Balance (F1c + F1d)			89,221,285.03	228,845,865.00	156.5%
2) Ending Balance, June 30 (E + F1e)			183,652,174.74	243,466,508.00	32.6%
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		9740	183,652,174.74	243,466,508.00	32.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191,745,910.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,936,800.52)		
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	542,113.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			184,351,224.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	699,049.41		
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			699,049.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			183,652,174.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	218,629,860.28	119,345,367.00	-45.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			218,629,860.28	119,345,367.00	-45.4%
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	946,724.50	1,514,463.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,936,800.52)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(6,990,076.02)	1,514,463.00	-121.7%
TOTAL, REVENUES			211,639,784.26	120,859,830.00	-42.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	628.81	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27.20	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			656.01	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30.27	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	50.18	0.00	-100.0%
Health and Welfare Benefits		3401-3402	89.68	0.00	-100.0%
Unemployment Insurance		3501-3502	3.29	0.00	-100.0%
Workers' Compensation		3601-3602	17.26	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	830.45	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,021.13	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,728.67	0.00	-100.0%
Buildings and Improvements of Buildings		6200	36,287,460.33	106,239,187.00	192.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	594,119.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,887,308.07	106,239,187.00	188.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,888,985.21	106,239,187.00	188.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	511,614.03	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			511,614.03	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	80,831,523.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,831,523.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,319,909.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	218,629,860.28	119,345,367.00	-45.4%
4) Other Local Revenue		8600-8799	(6,990,076.02)	1,514,463.00	-121.7%
5) TOTAL, REVENUES			211,639,784.26	120,859,830.00	-42.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,888,985.21	106,239,187.00	188.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,888,985.21	106,239,187.00	188.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			174,750,799.05	14,620,643.00	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	511,614.03	0.00	-100.0%
b) Transfers Out		7600-7629	80,831,523.37	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,319,909.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,430,889.71	14,620,643.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,424,015.75	183,652,174.74	105.4%
b) Audit Adjustments		9793	(202,730.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			89,221,285.03	183,652,174.74	105.8%
d) Other Restatements		9795	0.00	45,193,690.26	New
e) Adjusted Beginning Balance (F1c + F1d)			89,221,285.03	228,845,865.00	156.5%
2) Ending Balance, June 30 (E + F1e)			183,652,174.74	243,466,508.00	32.6%
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		9740	183,652,174.74	243,466,508.00	32.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
7710	State School Facilities Projects	183,652,174.74	243,466,508.00
Total, Restricted Balance		183,652,174.74	243,466,508.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,693,750.81	2,342,486.00	-36.6%
3) Other State Revenue		8300-8599	432,385.20	741,222.00	71.4%
4) Other Local Revenue		8600-8799	71,523,878.12	59,179,624.00	-17.3%
5) TOTAL, REVENUES			75,650,014.13	62,263,332.00	-17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,529,013.22	230,169.00	-97.8%
3) Employee Benefits		3000-3999	188,212.35	100,865.00	-46.4%
4) Books and Supplies		4000-4999	191,045.02	196,082.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	2,402,873.04	15,897,389.00	561.6%
6) Capital Outlay		6000-6999	35,933,167.54	19,683,087.00	-45.2%
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			49,244,311.17	36,107,592.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,405,702.96	26,155,740.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,708,467.51	0.00	-100.0%
b) Transfers Out		7600-7629	58,722,113.06	30,000,000.00	-48.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,013,645.55)	(30,000,000.00)	-47.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,607,942.59)	(3,844,260.00)	-87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,989,538.86	181,322,712.55	-14.5%
b) Audit Adjustments		9793	(58,883.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			211,930,655.14	181,322,712.55	-14.4%
d) Other Restatements		9795	0.00	14,895,811.71	New
e) Adjusted Beginning Balance (F1c + F1d)			211,930,655.14	196,218,524.26	-7.4%
2) Ending Balance, June 30 (E + F1e)			181,322,712.55	192,374,264.26	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	178,969,846.66	189,932,137.00	6.1%
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	2,352,865.89	2,442,127.26	3.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	173,091,946.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,164,670.41)		
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	16,105,693.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			182,032,969.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	710,257.02		
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			710,257.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			181,322,712.55		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	3,693,750.81	2,342,486.00	-36.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,693,750.81	2,342,486.00	-36.6%
OTHER STATE REVENUE					
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	432,385.20	741,222.00	71.4%
TOTAL, OTHER STATE REVENUE			432,385.20	741,222.00	71.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	48,945,068.55	47,850,000.00	-2.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300,239.05	905,000.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,164,670.41)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	28,443,240.93	10,424,624.00	-63.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,523,878.12	59,179,624.00	-17.3%
TOTAL, REVENUES			75,650,014.13	62,263,332.00	-17.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,556,416.14	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,751,878.96	100,217.00	-96.4%
Clerical, Technical and Office Salaries		2400	5,220,718.12	129,952.00	-97.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,529,013.22	230,169.00	-97.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	83,368.60	58,399.00	-30.0%
OASDI/Medicare/Alternative		3301-3302	28,831.49	17,618.00	-38.9%
Health and Welfare Benefits		3401-3402	50,551.16	13,599.00	-73.1%
Unemployment Insurance		3501-3502	1,934.15	1,157.00	-40.2%
Workers' Compensation		3601-3602	9,386.03	5,757.00	-38.7%
OPEB, Allocated		3701-3702	3,177.39	4,335.00	36.4%
OPEB, Active Employees		3751-3752	10,963.53	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			188,212.35	100,865.00	-46.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	191,045.02	196,082.00	2.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,045.02	196,082.00	2.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,235.37	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,091.73	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,400,545.94	15,897,389.00	562.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,873.04	15,897,389.00	561.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	572,307.47	0.00	-100.0%
Buildings and Improvements of Buildings		6200	35,023,446.88	19,683,087.00	-43.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	337,413.19	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,933,167.54	19,683,087.00	-45.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,244,311.17	36,107,592.00	-26.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,708,467.51	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,708,467.51	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	45,000,000.00	30,000,000.00	-33.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,722,113.06	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,722,113.06	30,000,000.00	-48.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,013,645.55)	(30,000,000.00)	-47.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,693,750.81	2,342,486.00	-36.6%
3) Other State Revenue		8300-8599	432,385.20	741,222.00	71.4%
4) Other Local Revenue		8600-8799	71,523,878.12	59,179,624.00	-17.3%
5) TOTAL, REVENUES			75,650,014.13	62,263,332.00	-17.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,244,311.17	36,107,592.00	-26.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,244,311.17	36,107,592.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,405,702.96	26,155,740.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,708,467.51	0.00	-100.0%
b) Transfers Out		7600-7629	58,722,113.06	30,000,000.00	-48.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,013,645.55)	(30,000,000.00)	-47.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,607,942.59)	(3,844,260.00)	-87.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,989,538.86	181,322,712.55	-14.5%
b) Audit Adjustments		9793	(58,883.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			211,930,655.14	181,322,712.55	-14.4%
d) Other Restatements		9795	0.00	14,895,811.71	New
e) Adjusted Beginning Balance (F1c + F1d)			211,930,655.14	196,218,524.26	-7.4%
2) Ending Balance, June 30 (E + F1e)			181,322,712.55	192,374,264.26	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	178,969,846.66	189,932,137.00	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,352,865.89	2,442,127.26	3.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
5650	FEMA Public Assistance Funds	877,523.62	0.00
7810	Other Restricted State	2,932,938.26	1,006,131.00
9010	Other Restricted Local	175,159,384.78	188,926,006.00
Total, Restricted Balance		178,969,846.66	189,932,137.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	3,000,608.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	997,160,253.86	912,095,518.00	-8.5%
5) TOTAL, REVENUES			1,069,709,390.82	981,644,047.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,120,916,536.90	981,644,047.00	-12.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,120,916,536.90	981,644,047.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,207,146.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,667,356.90	0.00	-100.0%
b) Uses		7630-7699	48,675,300.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,056.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,215,089.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,224,323,023.05	1,174,107,933.87	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,323,023.05	1,174,107,933.87	-4.1%
d) Other Restatements		9795	0.00	(164,452,261.82)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,224,323,023.05	1,009,655,672.05	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,174,107,933.87	1,009,655,672.05	-14.0%
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	1,174,107,933.87	1,009,655,672.05	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,019,317,965.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,191,895.14)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	225,245,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	124,464,508.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,326,835,578.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	152,727,644.67		
2) TOTAL, DEFERRED INFLOWS			152,727,644.67		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,174,107,933.87		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,000,608.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000,608.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	841,472,829.00	840,694,773.00	-0.1%
Unsecured Roll		8612	38,919,584.00	37,488,783.00	-3.7%
Prior Years' Taxes		8613	37,321,774.00	15,868,481.00	-57.5%
Supplemental Taxes		8614	29,941,857.00	16,843,937.00	-43.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	4,918,602.00	0.00	-100.0%
Interest		8660	3,718,587.00	1,199,544.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,191,895.14)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	83,058,916.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			997,160,253.86	912,095,518.00	-8.5%
TOTAL, REVENUES			1,069,709,390.82	981,644,047.00	-8.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	591,120,000.00	379,558,273.00	-35.8%
Bond Interest and Other Service Charges		7434	529,796,536.90	602,085,774.00	13.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,120,916,536.90	981,644,047.00	-12.4%
TOTAL, EXPENDITURES			1,120,916,536.90	981,644,047.00	-12.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	49,667,356.90	0.00	-100.0%
(c) TOTAL, SOURCES			49,667,356.90	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	48,675,300.00	0.00	-100.0%
(d) TOTAL, USES			48,675,300.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			992,056.90	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	3,000,608.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	997,160,253.86	912,095,518.00	-8.5%
5) TOTAL, REVENUES			1,069,709,390.82	981,644,047.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,120,916,536.90	981,644,047.00	-12.4%
10) TOTAL, EXPENDITURES			1,120,916,536.90	981,644,047.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(51,207,146.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	49,667,356.90	0.00	-100.0%
b) Uses		7630-7699	48,675,300.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,056.90	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,215,089.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,224,323,023.05	1,174,107,933.87	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,224,323,023.05	1,174,107,933.87	-4.1%
d) Other Restatements		9795	0.00	(164,452,261.82)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,224,323,023.05	1,009,655,672.05	-17.5%
2) Ending Balance, June 30 (E + F1e)			1,174,107,933.87	1,009,655,672.05	-14.0%
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	1,174,107,933.87	1,009,655,672.05	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,174,107,933.87	1,009,655,672.05
Total, Restricted Balance		1,174,107,933.87	1,009,655,672.05

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(14,804.81)	0.00	-100.0%
5) TOTAL, REVENUES			(14,804.81)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,804.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,804.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,589.69	403,784.88	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,589.69	403,784.88	-3.5%
d) Other Restatements		9795	0.00	16,134.17	New
e) Adjusted Beginning Balance (F1c + F1d)			418,589.69	419,919.05	0.3%
2) Ending Balance, June 30 (E + F1e)			403,784.88	419,919.05	4.0%
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	403,784.88	419,919.05	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	420,019.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,385.58)		
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	1,150.64		
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			403,784.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			403,784.88		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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%
OTHER LOCAL REVENUE					
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%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,580.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,385.58)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(14,804.81)	0.00	-100.0%
TOTAL, REVENUES			(14,804.81)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(14,804.81)	0.00	-100.0%
5) TOTAL, REVENUES			(14,804.81)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,804.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,804.81)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,589.69	403,784.88	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,589.69	403,784.88	-3.5%
d) Other Restatements		9795	0.00	16,134.17	New
e) Adjusted Beginning Balance (F1c + F1d)			418,589.69	419,919.05	0.3%
2) Ending Balance, June 30 (E + F1e)			403,784.88	419,919.05	4.0%
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	403,784.88	419,919.05	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	403,784.88	419,919.05
Total, Restricted Balance		403,784.88	419,919.05

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,622.93	60,100.00	-8.4%
5) TOTAL, REVENUES			65,622.93	60,100.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,381,431.26	16,345,891.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,381,431.26	16,345,891.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,315,808.33)	(16,285,791.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,264,824.24	16,285,791.00	22.8%
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			13,264,824.24	16,285,791.00	22.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,050,984.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,029,542.14	12,978,558.05	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,029,542.14	12,978,558.05	-19.0%
d) Other Restatements		9795	0.00	950.95	New
e) Adjusted Beginning Balance (F1c + F1d)			16,029,542.14	12,979,509.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			12,978,558.05	12,979,509.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,978,558.05	12,979,509.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,856.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,484.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	12,943,954.63		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	230.92		
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			12,978,558.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,978,558.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	67,107.12	60,100.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,484.19)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,622.93	60,100.00	-8.4%
TOTAL, REVENUES			65,622.93	60,100.00	-8.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	6,121,431.26	5,645,891.00	-7.8%
Other Debt Service - Principal		7439	10,260,000.00	10,700,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,381,431.26	16,345,891.00	-0.2%
TOTAL, EXPENDITURES			16,381,431.26	16,345,891.00	-0.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,264,824.24	16,285,791.00	22.8%
(a) TOTAL, INTERFUND TRANSFERS IN			13,264,824.24	16,285,791.00	22.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,264,824.24	16,285,791.00	22.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,622.93	60,100.00	-8.4%
5) TOTAL, REVENUES			65,622.93	60,100.00	-8.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,381,431.26	16,345,891.00	-0.2%
10) TOTAL, EXPENDITURES			16,381,431.26	16,345,891.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,315,808.33)	(16,285,791.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,264,824.24	16,285,791.00	22.8%
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			13,264,824.24	16,285,791.00	22.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,050,984.09)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,029,542.14	12,978,558.05	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,029,542.14	12,978,558.05	-19.0%
d) Other Restatements		9795	0.00	950.95	New
e) Adjusted Beginning Balance (F1c + F1d)			16,029,542.14	12,979,509.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			12,978,558.05	12,979,509.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,978,558.05	12,979,509.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	12,978,558.05	12,979,509.00
Total, Restricted Balance		12,978,558.05	12,979,509.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,273,459,467.81	1,273,683,335.00	0.0%
5) TOTAL, REVENUES			1,273,459,467.81	1,273,683,335.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	86,066.89	189,038.00	119.6%
2) Classified Salaries		2000-2999	5,606,651.59	6,964,615.00	24.2%
3) Employee Benefits		3000-3999	1,759,820.81	3,768,777.00	114.2%
4) Books and Supplies		4000-4999	314,191.90	2,149,879.00	584.3%
5) Services and Other Operating Expenses		5000-5999	1,292,324,584.08	1,294,979,320.00	0.2%
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			1,300,091,315.27	1,308,051,629.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,631,847.46)	(34,368,294.00)	29.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(26,631,847.46)	(34,368,294.00)	29.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	318,711,545.45	292,079,697.99	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,711,545.45	292,079,697.99	-8.4%
d) Other Restatements		9795	0.00	(2,563,134.99)	New
e) Adjusted Beginning Net Position (F1c + F1d)			318,711,545.45	289,516,563.00	-9.2%
2) Ending Net Position, June 30 (E + F1e)			292,079,697.99	255,148,269.00	-12.6%
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	292,079,697.99	255,148,269.00	-12.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	948,491,491.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,260,225.85)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,849,795.54		
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	56,560,929.34		
8) Other Current Assets		9340	4,774,322.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			1,017,416,312.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,037,354.06		
2) TOTAL, DEFERRED OUTFLOWS			4,037,354.06		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	54,343,682.44		
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	7,230,513.72		
b) Total/Net OPEB Liability		9664	12,010,540.60		
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	647,646,196.00		
7) TOTAL, LIABILITIES			721,230,932.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	8,143,035.81		
2) TOTAL, DEFERRED INFLOWS			8,143,035.81		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			292,079,697.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,754,202.08	5,445,080.00	-5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(39,260,225.85)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,303,870,589.99	1,268,238,255.00	-2.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,094,901.59	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,273,459,467.81	1,273,683,335.00	0.0%
TOTAL, REVENUES			1,273,459,467.81	1,273,683,335.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,066.89	189,038.00	119.6%
TOTAL, CERTIFICATED SALARIES			86,066.89	189,038.00	119.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,331,014.60	2,450,752.00	84.1%
Clerical, Technical and Office Salaries		2400	4,275,636.99	4,498,937.00	5.2%
Other Classified Salaries		2900	0.00	14,926.00	New
TOTAL, CLASSIFIED SALARIES			5,606,651.59	6,964,615.00	24.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,172.83	36,108.00	49.4%
PERS		3201-3202	537,356.53	1,763,168.00	228.1%
OASDI/Medicare/Alternative		3301-3302	460,864.04	535,247.00	16.1%
Health and Welfare Benefits		3401-3402	1,003,607.79	925,666.00	-7.8%
Unemployment Insurance		3501-3502	33,190.71	35,819.00	7.9%
Workers' Compensation		3601-3602	169,850.94	178,929.00	5.3%
OPEB, Allocated		3701-3702	0.00	293,840.00	New
OPEB, Active Employees		3751-3752	(469,222.03)	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,759,820.81	3,768,777.00	114.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	313,323.49	2,148,379.00	585.7%
Noncapitalized Equipment		4400	868.41	1,500.00	72.7%
TOTAL, BOOKS AND SUPPLIES			314,191.90	2,149,879.00	584.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,660.21	8,214.00	394.8%
Dues and Memberships		5300	3,905.42	2,150.00	-44.9%
Insurance		5400-5450	12,067,740.69	14,820,000.00	22.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,208.01	5,500.00	71.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,279,885,414.31	1,279,695,452.00	0.0%
Communications		5900	362,655.44	448,004.00	23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,292,324,584.08	1,294,979,320.00	0.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,300,091,315.27	1,308,051,629.00	0.6%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,273,459,467.81	1,273,683,335.00	0.0%
5) TOTAL, REVENUES			1,273,459,467.81	1,273,683,335.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,300,091,315.27	1,308,051,629.00	0.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,300,091,315.27	1,308,051,629.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,631,847.46)	(34,368,294.00)	29.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(26,631,847.46)	(34,368,294.00)	29.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	318,711,545.45	292,079,697.99	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,711,545.45	292,079,697.99	-8.4%
d) Other Restatements		9795	0.00	(2,563,134.99)	New
e) Adjusted Beginning Net Position (F1c + F1d)			318,711,545.45	289,516,563.00	-9.2%
2) Ending Net Position, June 30 (E + F1e)			292,079,697.99	255,148,269.00	-12.6%
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	292,079,697.99	255,148,269.00	-12.6%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(72,432,304.73)	211,000,000.00	-391.3%
5) TOTAL, REVENUES			(72,432,304.73)	211,000,000.00	-391.3%
B. EXPENSES					
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	456,641.52	490,873.00	7.5%
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			456,641.52	490,873.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,888,946.25)	210,509,127.00	-388.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(72,888,946.25)	210,509,127.00	-388.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	542,828,439.25	469,939,493.00	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,828,439.25	469,939,493.00	-13.4%
d) Other Restatements		9795	0.00	57,375,337.00	New
e) Adjusted Beginning Net Position (F1c + F1d)			542,828,439.25	527,314,830.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			469,939,493.00	737,823,957.00	57.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	469,939,493.00	737,823,957.00	57.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	469,939,493.00		
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		9400			
10) TOTAL, ASSETS			469,939,493.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			469,939,493.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(72,432,304.73)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	211,000,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(72,432,304.73)	211,000,000.00	-391.3%
TOTAL, REVENUES			(72,432,304.73)	211,000,000.00	-391.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	456,641.52	490,873.00	7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			456,641.52	490,873.00	7.5%
TOTAL, EXPENSES			456,641.52	490,873.00	7.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(72,432,304.73)	211,000,000.00	-391.3%
5) TOTAL, REVENUES			(72,432,304.73)	211,000,000.00	-391.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		456,641.52	490,873.00	7.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			456,641.52	490,873.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,888,946.25)	210,509,127.00	-388.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(72,888,946.25)	210,509,127.00	-388.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	542,828,439.25	469,939,493.00	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,828,439.25	469,939,493.00	-13.4%
d) Other Restatements		9795	0.00	57,375,337.00	New
e) Adjusted Beginning Net Position (F1c + F1d)			542,828,439.25	527,314,830.00	-2.9%
2) Ending Net Position, June 30 (E + F1e)			469,939,493.00	737,823,957.00	57.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	469,939,493.00	737,823,957.00	57.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	469,939,493.00	737,823,957.00
Total, Restricted Net Position		469,939,493.00	737,823,957.00

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	343,359.37	345,323.16	412,925.60	338,155.35	337,963.93	389,881.39
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	343,359.37	345,323.16	412,925.60	338,155.35	337,963.93	389,881.39
5. District Funded County Program ADA						
a. County Community Schools	43.69	59.50	47.66	43.69	43.69	43.69
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.08	0.08	0.08			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	281.40	277.49	306.97	281.40	281.40	281.40
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	325.17	337.07	354.71	325.09	325.09	325.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	343,684.54	345,660.23	413,280.31	338,480.44	338,289.02	390,206.48
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	35,241.59	35,043.59	36,631.44	34,227.73	34,152.54	34,227.73
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	35,241.59	35,043.59	36,631.44	34,227.73	34,152.54	34,227.73
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	35,241.59	35,043.59	36,631.44	34,227.73	34,152.54	34,227.73

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,100,360,277.15		3,100,360,277.15	310,471.38	0.00	3,100,670,748.53
Work in Progress	1,780,897,776.20	(20,238,919.75)	1,760,658,856.45	387,690,505.39	0.00	2,148,349,361.84
Total capital assets not being depreciated	4,881,258,053.35	(20,238,919.75)	4,861,019,133.60	388,000,976.77	0.00	5,249,020,110.37
Capital assets being depreciated:						
Land Improvements	824,898,680.30	1,906,289.01	826,804,969.31	49,923,480.75	0.00	876,728,450.06
Buildings	17,010,985,587.18	5,906,255.28	17,016,891,842.46	382,134,601.97	0.00	17,399,026,444.43
Equipment	2,477,349,275.75	51,710,074.01	2,529,059,349.76	54,536,904.12	11,871,832.58	2,571,724,421.30
Total capital assets being depreciated	20,313,233,543.23	59,522,618.30	20,372,756,161.53	486,594,986.84	11,871,832.58	20,847,479,315.79
Accumulated Depreciation for:						
Land Improvements	(512,877,020.54)	(57,172.81)	(512,934,193.35)	(29,452,194.24)		(542,386,387.59)
Buildings	(7,584,759,743.97)	(119,782.54)	(7,584,879,526.51)	(507,604,563.39)		(8,092,484,089.90)
Equipment	(2,093,328,164.24)	(5,034,600.22)	(2,098,362,764.46)	(93,004,660.68)	(11,840,904.68)	(2,179,526,520.46)
Total accumulated depreciation	(10,190,964,928.75)	(5,211,555.57)	(10,196,176,484.32)	(630,061,418.31)	(11,840,904.68)	(10,814,396,997.95)
Total capital assets being depreciated, net excluding lease assets	10,122,268,614.48	54,311,062.73	10,176,579,677.21	(143,466,431.47)	30,927.90	10,033,082,317.84
Lease Assets			0.00	62,006,206.20		62,006,206.20
Accumulated amortization for lease assets			0.00	(5,190,238.18)		(5,190,238.18)
Total lease assets, net	0.00	0.00	0.00	56,815,968.02	0.00	56,815,968.02
Governmental activity capital assets, net	15,003,526,667.83	34,072,142.98	15,037,598,810.81	301,350,513.32	30,927.90	15,338,918,396.23
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,379,759,173.02	301	2,238,597.32	303	3,377,520,575.70	305	43,437,035.78		307	3,334,083,539.92	309
2000 - Classified Salaries	1,257,176,638.38	311	27,695,033.57	313	1,229,481,604.81	315	122,548,924.89		317	1,106,932,679.92	319
3000 - Employee Benefits	2,370,122,415.80	321	20,759,566.57	323	2,349,362,849.23	325	84,050,867.19		327	2,265,311,982.04	329
4000 - Books, Supplies Equip Replace. (6500)	479,426,198.68	331	4,525,651.79	333	474,900,546.89	335	54,888,230.32		337	420,012,316.57	339
5000 - Services. . . & 7300 - Indirect Costs	1,630,852,219.82	341	34,319,271.82	343	1,596,532,948.00	345	237,189,512.48		347	1,359,343,435.52	349
TOTAL					9,027,798,524.63	365	TOTAL			8,485,683,953.97	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			46.82%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	46.82%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.18%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	8,485,683,953.97
5. Deficiency Amount (Part III, Line 3 times Line 4)	694,128,947.43

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

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	11,768,846,041.05		11,768,846,041.05	627,063,777.90	783,908,852.40	11,612,000,966.55	664,627,335.30
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	139,517,424.20		139,517,424.20	6,754.45	11,913,101.80	127,611,076.85	12,133,974.20
Leases Payable	92,743.44		92,743.44	61,913,462.76	4,632,109.52	57,374,096.68	3,915,242.79
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	637,201,462.52	6,310,000.00	643,511,462.52	399,676,408.03	365,947,335.76	677,240,534.79	282,496,341.96
Net Pension Liability	7,935,187,017.73		7,935,187,017.73	2,599,606,890.35	6,340,585,318.71	4,194,208,589.37	
Total/Net OPEB Liability	11,062,960,975.00		11,062,960,975.00	708,919,328.00	1,585,655,038.00	10,186,225,265.00	
Compensated Absences Payable	108,286,683.47		108,286,683.47	90,669,496.35	112,233,556.44	86,722,623.38	673,087.90
Governmental activities long-term liabilities	31,652,092,347.41	6,310,000.00	31,658,402,347.41	4,487,856,117.84	9,204,875,312.63	26,941,383,152.62	963,845,982.15
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,237,635,935.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,850,561,744.73
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	4,594,560.90
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	19,573,871.40
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,702,487.38
4. Other Transfers Out	All	9200	7200-7299	935,645.00
5. Interfund Transfers Out	All	9300	7600-7629	14,404,203.92
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,946,962.91
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	180,671.19
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				47,338,402.70
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,339,735,787.83

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		380,703.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		19,279.39
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,671,997,856.00	14,651.95
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,671,997,856.00	14,651.95
B. Required effort (Line A.2 times 90%)	6,004,798,070.40	13,186.76
C. Current year expenditures (Line I.E and Line II.B)	7,339,735,787.83	19,279.39
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,025,405,621.49		4,025,405,621.49			3,541,894,266.79
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	455,355.64		455,355.64			378,926.13
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	343,684.54		343,684.54	338,480.44		338,480.44
2. Total Charter Schools ADA (Form A, Line C9)	35,241.59		35,241.59	34,227.73		34,227.73
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		378,926.13				372,708.17
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	6,507,419.19		6,507,419.19	6,505,581.00		6,505,581.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,847,579.36		7,847,579.36	7,113,430.00		7,113,430.00
4. Secured Roll Taxes (Object 8041)	1,348,834,737.25		1,348,834,737.25	1,384,505,622.00		1,384,505,622.00
5. Unsecured Roll Taxes (Object 8042)	43,862,363.12		43,862,363.12	44,353,850.00		44,353,850.00
6. Prior Years' Taxes (Object 8043)	41,157,742.38		41,157,742.38	30,642,697.00		30,642,697.00
7. Supplemental Taxes (Object 8044)	38,961,077.78		38,961,077.78	32,139,835.00		32,139,835.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	246,519,557.48		246,519,557.48	216,706,943.00		216,706,943.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	326,170.65		326,170.65	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	120,387,161.09		120,387,161.09	111,069,211.00		111,069,211.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00	1,833,037,169.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00	1,833,037,169.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			66,951,878.45			76,372,826.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	245,379,508.06		245,379,508.06	281,272,000.00		281,272,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	245,379,508.06	0.00	312,331,386.51	281,272,000.00	0.00	357,644,826.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,490,333,679.48		4,490,333,679.48	4,573,750,410.00		4,573,750,410.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(4,949,562.69)		(4,949,562.69)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,485,384,116.79	0.00	4,485,384,116.79	4,573,750,410.00	0.00	4,573,750,410.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,673,873,222.40		9,673,873,222.40	10,794,653,864.00		10,794,653,864.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(142,052,645.53)		(142,052,645.53)	8,473,289.00		8,473,289.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,025,405,621.49			3,541,894,266.79
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8322			0.9836
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,541,894,266.79			3,746,834,644.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,854,403,808.30			1,833,037,169.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			45,471,135.60			44,724,980.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,999,821,845.00			2,271,442,301.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,999,821,845.00			2,271,442,301.48
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(142,052,645.53)			3,224,351.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,712,351,162.77			1,836,261,520.80
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,141,874,490.53			2,268,217,949.68
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,712,351,162.77			
b. State Subventions (Line D8)			2,141,874,490.53			
c. Less: Excluded Appropriations (Line C23)			312,331,386.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,541,894,266.79			

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Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 260,184,771.83
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 13,599,448.97
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

see attached

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,723,421,759.23

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 5,151,426.58
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

2021-22 Unaudited Actuals			
Indirect Cost Rate Worksheet			
Contracted General Administrative Positions Not Paid Through Payroll			
Total	TITLE	FTE	DUTIES
13,050.00	Welligent System Architech	1	Welligent System Architech Services
690,920.00	Technical Support	101	Provide technical support to District's students and families
1,674,257.00	Technical Support	309	Provide technical support to District's students and families
24,024.00	Account Delivery Executive	10	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
630,130.50	Associate Consultant	28	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
804,783.76	Consultant	32	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
524,693.23	Domain Solution Architect	38	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
1,328.00	Project Manager	1	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
1,842,354.25	Senior Consultant	41	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
587,583.00	Senior Project Manager	22	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
234,220.00	Subcontractor	10	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
76,160.00	SAP ABAP Developer Level II	1	SAP Workflow & Interface Development Project
2,268.00	Sr .Net Developer	1	Sr .Net Developer for SW Bundle/Priority Projects-Integrated Safe School Plan
152,320.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
1,260.00	Project Manager Level III	1	Project Management for SW Bundle/Priority Projects-OGC File Migration
69,812.00	Project Manager Level III	1	MiSIS Project Mgmt - Charter
1,264.00	Sr. Net Developer Level II	1	Sr. Net Developer Level II
59,940.00	SAP Basis Administrator Level II	1	SAP Oracle and Portal System Upgrade Project
61,248.00	Architect - Level I	5	Managed Services - MISIS
106,480.00	Architect - Level II	6	Managed Services - MISIS
102,600.00	Architect - Level III	5	Managed Services - MISIS
212,015.20	Business Analyst - Level II	22	Managed Services - MISIS
529,132.20	Business Analyst - Level III	33	Managed Services - MISIS
76,657.44	Developer - Level II	7	Managed Services - MISIS
246,204.28	Developer - Level III	23	Managed Services - MISIS
241,600.48	Project Manager - Level II	18	Managed Services - MISIS
31,334.16	Project Manager - Level III	2	Managed Services - MISIS
373,482.84	Quality Assurance - Level III	32	Managed Services - MISIS
17,585.00	Sr. NET Developer	1	Sr. NET Developer
182,400.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
102,690.00	Project Manager Level III	1	Project Management for Payment Portal Project
35,280.00	Project Manager Level III	1	Project Management for School Online Fundraiser Project
47,880.00	Project Manager Level III	1	Project Management for School Online Fundraiser Project and Payment Portal Project
18,564.00	Sr .Net Developer	1	Sr .Net Developer
90,300.00	Sr .Net Developer	1	Sr .Net Developer for School Fundraising Online App P3 Project
57,783.00	Developer Level II	1	Senior .Net Developer for Various Projects
52,686.00	Sr. Net Developer Level II	1	Sr. Net Developer Level II
177,600.00	Sr Cloud Consultant, Level II	1	LASPD Office 365 Government Cloud
8,025.00	Sr. NET Developer	1	Sr .Net Developer
1,657,364.12	Technician	267	Provide support to the IT Helpdesk Call Center
1,072.00	Sr .Net Developer	1	Sr .Net Developer
16,200.00	Developer Level II	1	Senior .Net Developer for Payment Portal Project
16,848.00	Developer Level II	1	Senior .Net Developer for Various Projects
13,228.00	Sr. Net Developer Level II	1	Sr. Net Developer Level II
20,736.00	Developer Level II	1	.Net Developer for Payment Portal Project
13,000.00	Developer Level II	1	Senior .Net Developer for Various Projects
1,699,085.51	1-Chief Engineer, 1-Asst. Chief Engineer, 5-Certified Engr, 1-Non-Certified Engr.	8	Beaudry Building- Engineering Services
13,599,448.97			

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	204,032,004.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	101,590,529.48
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	1,261,056.93
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	35,376,449.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	59,181.06
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	5,151,426.58
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	347,470,648.00
9. Carry-Forward Adjustment (Part IV, Line F)	(65,442,272.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	282,028,375.28

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,380,070,496.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,432,528,972.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,326,937,514.84
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	107,370,931.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,594,560.90
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	162,900.49
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	147,288,626.11
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	164,716,902.92
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,274,939.63
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	833,823,786.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,394,899.11
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	5,151,426.58
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	29,734,593.72
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	140,602,950.47
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	168,933,730.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	217,593,294.65
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,956,877,672.61

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.88%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	3.15%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>347,470,648.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>31,348,211.84</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.96%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.96%) times Part III, Line B19); zero if positive	<u>(65,442,272.72)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(65,442,272.72)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.15%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-32,721,136.36) is applied to the current year calculation and the remainder (\$-32,721,136.36) is deferred to one or more future years:	<u>3.51%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-21,814,090.91) is applied to the current year calculation and the remainder (\$-43,628,181.81) is deferred to one or more future years:	<u>3.64%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(65,442,272.72)</u>

Approved indirect cost rate: 4.96%
Highest rate used in any program: 4.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,313,639.09	511,556.50	4.96%
01	3010	316,486,914.87	15,159,909.81	4.79%
01	3025	29,457.90	1,461.11	4.96%
01	3060	833,197.67	41,338.87	4.96%
01	3061	197,925.26	9,806.87	4.95%
01	3110	31,129.18	1,527.01	4.91%
01	3180	1,221,974.10	60,610.15	4.96%
01	3182	5,791,337.78	287,251.27	4.96%
01	3210	2,392,921.85	118,688.95	4.96%
01	3211	4,369,849.53	216,744.62	4.96%
01	3212	656,667,659.37	32,570,715.90	4.96%
01	3213	373,746,134.93	18,537,808.29	4.96%
01	3215	6,775,066.01	336,043.27	4.96%
01	3227	313,477.05	14,364.84	4.58%
01	3308	1,167,311.55	57,898.88	4.96%
01	3310	40,035,873.04	1,985,779.31	4.96%
01	3311	1,601,855.99	79,452.06	4.96%
01	3312	12,514,659.57	620,727.11	4.96%
01	3315	4,853,239.25	239,513.60	4.94%
01	3318	674,712.84	33,465.51	4.96%
01	3326	9,056.26	447.79	4.94%
01	3327	280,425.70	13,909.11	4.96%
01	3345	25,154.90	1,247.31	4.96%
01	3385	1,115,262.13	55,318.41	4.96%
01	3386	79,839.09	3,960.34	4.96%
01	3395	241,582.85	3,307.32	1.37%
01	3410	1,947,607.11	96,601.09	4.96%
01	3550	4,583,859.34	225,574.90	4.92%
01	4035	25,415,671.98	1,089,730.28	4.29%
01	4124	4,122,056.42	156,391.62	3.79%
01	4127	26,033,157.95	995,470.32	3.82%
01	4201	483,831.68	23,997.62	4.96%
01	4203	8,773,399.21	175,474.47	2.00%
01	4510	110,372.91	5,474.47	4.96%
01	5630	287,061.74	14,226.05	4.96%
01	5632	295,422.80	14,652.97	4.96%
01	5810	106,932,981.90	4,030,158.85	3.77%
01	6010	59,797,154.66	2,737,160.11	4.58%
01	6011	208,055.84	10,319.55	4.96%
01	6385	945,160.93	46,586.90	4.93%
01	6386	207,214.33	9,840.81	4.75%
01	6387	9,455,582.64	468,996.91	4.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6388	2,269,358.13	112,560.28	4.96%
01	6500	1,068,173,234.73	52,982,293.98	4.96%
01	6510	3,094,764.09	153,500.30	4.96%
01	6515	74,344.00	3,687.47	4.96%
01	6520	824,080.60	40,832.93	4.95%
01	6536	529,297.07	26,253.13	4.96%
01	6537	23,764,236.74	1,178,706.14	4.96%
01	6546	28,748,418.51	1,425,921.56	4.96%
01	6547	3,748,553.00	185,928.22	4.96%
01	6695	1,161,644.33	18,960.59	1.63%
01	7220	1,848,945.70	91,729.76	4.96%
01	7311	504,229.39	25,009.86	4.96%
01	7370	139,885.98	6,944.13	4.96%
01	7388	5,226,812.33	259,250.00	4.96%
01	7422	139,258,235.78	6,906,616.12	4.96%
01	7810	4,447,706.77	207,594.91	4.67%
01	8150	234,513,508.95	8,160,121.58	3.48%
01	9010	19,183,803.94	190,327.99	0.99%
11	5810	16,520,562.21	819,419.86	4.96%
11	6371	1,004,664.61	49,831.36	4.96%
11	6391	97,787,446.57	4,850,257.35	4.96%
11	9010	98,076.86	3,923.14	4.00%
12	5025	4,255,606.10	211,078.06	4.96%
12	5056	112.42	5.58	4.96%
12	5058	2,740,739.94	135,940.70	4.96%
12	5160	95,022.94	4,713.14	4.96%
12	5810	275,492.75	13,664.43	4.96%
12	6052	35,637.43	1,767.61	4.96%
12	6105	159,686,535.28	7,920,452.15	4.96%
12	9010	1,031,675.13	51,170.95	4.96%
13	5310	(209,075,900.46)	(10,369,876.29)	4.96%
13	5316	159,190.65	7,895.86	4.96%
13	5320	135,883,520.35	6,739,822.61	4.96%
13	5330	274,088,524.35	13,594,790.80	4.96%
13	5335	720,494.42	35,736.52	4.96%
13	5340	9,265,613.51	459,574.43	4.96%
13	5460	6,542,112.31	324,488.77	4.96%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	68,845,942.36		31,922,295.98	100,768,238.34
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		68,845,942.36	0.00	31,922,295.98	100,768,238.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	40,378,434.14			40,378,434.14
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	28,467,508.22			28,467,508.22
4. Books and Supplies	4000-4999	0.00		31,922,295.98	31,922,295.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		68,845,942.36	0.00	31,922,295.98	100,768,238.34
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	95,698,486.03	12,549,648.23	373,763,833.02	679,979,975.89	849,695,517.26	1,099,116.84	4,935,905.21
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	33.00	33.00	33.00	33.00	33.00	33.00	
1110 Regular Education, K-12	19,812.50	19,812.50	19,812.50	19,812.50	19,812.50	19,812.50	20,582.00
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00	
3200 Continuation Schools	166.16	166.16	166.16	166.16	166.16	166.16	
3300 Independent Study Centers	709.20	709.20	709.20	709.20	709.20	709.20	
3400 Opportunity Schools	22.24	22.24	22.24	22.24	22.24	22.24	
3550 Community Day Schools	43.00	43.00	43.00	43.00	43.00	43.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.40	0.40	0.40	0.40	0.40	0.40	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	4,864.09	4,864.09	4,864.09	4,864.09	4,815.09	4,815.09	9,036.00
6000 ROC/P	126.63	126.63	126.63	126.63	126.63	126.63	
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	25,787.22	25,787.22	25,787.22	25,787.22	25,738.22	25,738.22	29,618.00

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	8,821,140.35	2,577,843.13	11,398,983.48	791,554.80		12,190,538.28
1110	Regular Education, K–12	4,427,434,165.36	1,551,112,373.81	5,978,546,539.17	415,155,193.13		6,393,701,732.30
3100	Alternative Schools	98,442,946.68	781,164.60	99,224,111.28	6,890,203.97		106,114,315.25
3200	Continuation Schools	36,736,267.69	12,979,830.77	49,716,098.46	3,452,326.80		53,168,425.26
3300	Independent Study Centers	130,525,381.24	55,400,192.51	185,925,573.75	12,910,824.89		198,836,398.64
3400	Opportunity Schools	5,999,695.94	1,737,310.04	7,737,005.98	537,264.06		8,274,270.04
3550	Community Day Schools	11,155,721.18	3,359,007.73	14,514,728.91	1,007,914.72		15,522,643.63
3700	Specialized Secondary Programs	148,614.98	0.00	148,614.98	10,319.95		158,934.93
3800	Career Technical Education	18,281,175.22	31,246.57	18,312,421.79	1,271,629.64		19,584,051.43
4110	Regular Education, Adult	4,527,057.00	0.00	4,527,057.00	314,362.56		4,841,419.56
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	985,141.00	0.00	985,141.00	68,409.00		1,053,550.00
4760	Bilingual	95,482.00	0.00	95,482.00	6,630.35		102,112.35
4850	Migrant Education	1,087,838.65	0.00	1,087,838.65	75,540.41		1,163,379.06
5000-5999	Special Education	1,675,148,211.18	379,851,626.16	2,054,999,837.34	142,700,880.35		2,197,700,717.69
6000	Regional Occupational Ctr/Prg (ROC/P)	13,513,421.41	9,891,887.17	23,405,308.58	1,625,283.89		25,030,592.47
Other Goals							
7110	Nonagency - Educational	(1,225.22)	0.00	(1,225.22)	(85.08)		(1,310.30)
7150	Nonagency - Other	6,258,334.99	0.00	6,258,334.99	434,583.93	6,692,918.92	
8100	Community Services	3,961,199.32	0.00	3,961,199.32	275,068.94	4,236,268.26	
8500	Child Care and Development Services	706,395.85	0.00	706,395.85	49,052.71	755,448.56	
Other Costs							
----	Food Services					31,181,349.73	31,181,349.73
----	Enterprise					162,900.49	162,900.49
----	Facilities Acquisition & Construction					105,693,559.44	105,693,559.44
----	Other Outgo					25,584,448.10	25,584,448.10
Other Funds			0.00	0.00	50,741,928.19		50,741,928.19
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	Total General Fund and Charter Schools Funds Expenditures	6,443,826,964.82	2,017,722,482.49	8,461,549,447.31	613,464,230.18	162,622,257.76	9,237,635,935.25

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	7,362,691.20	304,437.44	0.00	1,154,011.71	0.00	0.00	0.00			0.00	0.00	8,821,140.35
1110	Regular Education, K-12	3,191,113,052.58	501,269,628.87	42,582,795.15	157,251,036.85	348,194,324.90	26,379,146.33	143,021,052.54			17,328,341.79	294,786.35	4,427,434,165.36
3100	Alternative Schools	2,764,407.33	27,198,934.92	0.00	154,621.77	(135,301.54)	65,936,135.70	1,970,093.86			554,054.64	0.00	98,442,946.68
3200	Continuation Schools	21,921,156.33	376,003.92	0.00	12,412,755.13	305,990.17	4,846.00	0.00			1,655,339.16	60,176.98	36,736,267.69
3300	Independent Study Centers	114,875,325.50	2,635,496.61	1,797.99	5,989,814.86	6,973,884.58	0.00	0.00			49,061.70	0.00	130,525,381.24
3400	Opportunity Schools	3,027,003.64	152,241.19	0.00	1,550,998.77	232,665.83	192.00	0.00			1,036,594.51	0.00	5,999,695.94
3550	Community Day Schools	6,070,926.50	215,138.76	0.00	2,459,867.79	2,408,805.06	984.00	0.00			(0.93)	0.00	11,155,721.18
3700	Specialized Secondary Programs	148,614.98	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	148,614.98
3800	Career Technical Education	13,081,770.16	5,049,977.96	5,253.21	12,563.67	130,762.95	0.00	0.00			847.27	0.00	18,281,175.22
4110	Regular Education, Adult	2,474,143.00	1,367,449.00	0.00	376,682.00	308,783.00	0.00	0.00			0.00	0.00	4,527,057.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	816,944.00	156,158.00	0.00	12,039.00	0.00	0.00	0.00			0.00	0.00	985,141.00
4760	Bilingual	52,612.38	33.75	42,833.88	1.99	0.00	0.00	0.00			0.00	0.00	95,482.00
4850	Migrant Education	510,115.43	15,096.07	887.38	407,929.79	148,899.85	0.00	0.00			4,910.13	0.00	1,087,838.65
5000-5999	Special Education	1,290,516,587.18	111,727,617.01	32,877,830.09	39,696,741.93	123,462,413.26	76,305,372.90	0.00			561,648.81	0.00	1,675,148,211.18
6000	ROC/P	12,806,361.77	227,881.56	0.00	479,180.16	0.00	0.00	0.00			(2.08)	0.00	13,513,421.41
Other Goals													
7110	Nonagency - Educational	(1,228.61)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.39	0.00	(1,225.22)
7150	Nonagency - Other	477,267.91	1,919,460.18	0.00	0.00	3,107,058.67	0.00	512,485.80	0.00	241,839.75	222.68	0.00	6,258,334.99
8100	Community Services		0.00	0.00	0.00	50,441.90	0.00		3,910,757.42	0.00	0.00	0.00	3,961,199.32
8500	Child Care and Development Services	20,753.00	794.00	0.00	0.00	0.00	0.00		683,803.48	0.00	1,045.37	0.00	706,395.85
Total Direct Charged Costs		4,668,038,504.28	652,616,349.24	75,511,397.70	221,958,245.42	485,188,728.63	168,626,676.93	145,503,632.20	4,594,560.90	241,839.75	21,192,066.44	354,963.33	6,443,826,964.82

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	1,487,005.35	1,090,837.78	0.00	2,577,843.13
1110	Regular Education, K–12	892,766,470.14	654,915,867.85	3,430,035.82	1,551,112,373.81
3100	Alternative Schools	450,607.69	330,556.91	0.00	781,164.60
3200	Continuation Schools	7,487,297.24	5,492,533.53	0.00	12,979,830.77
3300	Independent Study Centers	31,957,096.82	23,443,095.69	0.00	55,400,192.51
3400	Opportunity Schools	1,002,151.48	735,158.56	0.00	1,737,310.04
3550	Community Day Schools	1,937,613.04	1,421,394.69	0.00	3,359,007.73
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	18,024.30	13,222.27	0.00	31,246.57
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	219,179,632.04	159,166,124.73	1,505,869.39	379,851,626.16
6000	ROC/P	5,706,045.08	4,185,842.09	0.00	9,891,887.17
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,161,991,943.18	850,794,634.10	4,935,905.21	2,017,722,482.49

Unaudited Actuals
2021-22
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	147,288,626.11
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,261,056.93
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	380,410,746.04
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	109,358,458.15
5	Total Central Administration Costs in General Fund and Charter Schools Funds	638,318,887.23
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	6,443,826,964.82
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,017,722,482.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,461,549,447.31
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	141,355,085.51
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	169,107,176.37
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	420,259,608.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	730,721,870.19
D. Total Direct Charged and Allocated Costs (B3 + C5)		9,192,271,317.50
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.94%

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	31,181,349.73				31,181,349.73
Enterprise (Objects 1000-5999, 6400-6910)		162,900.49			162,900.49
Facilities Acquisition & Construction (Objects 1000-6600)			105,693,559.44		105,693,559.44
Other Outgo (Objects 1000-7999)				25,584,448.10	25,584,448.10
Total Other Costs	31,181,349.73	162,900.49	105,693,559.44	25,584,448.10	162,622,257.76

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	7,829,742.87	0.00	0.00	(24,854,657.03)				
Other Sources/Uses Detail					46,573,458.64	14,404,203.92		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,716.19	0.00	5,723,431.71	0.00				
Other Sources/Uses Detail					36,283.00	22,491.99		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	157.26	0.00	8,338,792.62	0.00				
Other Sources/Uses Detail					877,374.89	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(7,837,616.32)	10,792,432.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					245,538,611.32	100,468,662.76		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					243,412.93	54,305,002.68		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	48.78		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					511,614.03	80,831,523.37		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,708,467.51	58,722,113.06		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					13,264,824.24	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,837,616.32	(7,837,616.32)	24,854,657.03	(24,854,657.03)	308,754,046.56	308,754,046.56	0.00	0.00

GANN LIMIT

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2021-22 and 2022-23, the District's appropriations limits are \$3.5 billion and \$3.7 billion, respectively. The calculation shows that the District is within the limits.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

**RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF
EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION
LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)**

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2021-22 and 2022-23 fiscal years set forth in Attachment “I” are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with the District Appropriations Limit Calculations to interested citizens of this district.

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,025,405,621.49		4,025,405,621.49			3,541,894,266.79
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	455,355.64		455,355.64			378,926.13
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	343,684.54		343,684.54	338,480.44		338,480.44
2. Total Charter Schools ADA (Form A, Line C9)	35,241.59		35,241.59	34,227.73		34,227.73
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		378,926.13				372,708.17
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	6,507,419.19		6,507,419.19	6,505,581.00		6,505,581.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,847,579.36		7,847,579.36	7,113,430.00		7,113,430.00
4. Secured Roll Taxes (Object 8041)	1,348,834,737.25		1,348,834,737.25	1,384,505,622.00		1,384,505,622.00
5. Unsecured Roll Taxes (Object 8042)	43,862,363.12		43,862,363.12	44,353,850.00		44,353,850.00
6. Prior Years' Taxes (Object 8043)	41,157,742.38		41,157,742.38	30,642,697.00		30,642,697.00
7. Supplemental Taxes (Object 8044)	38,961,077.78		38,961,077.78	32,139,835.00		32,139,835.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	246,519,557.48		246,519,557.48	216,706,943.00		216,706,943.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	326,170.65		326,170.65	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	120,387,161.09		120,387,161.09	111,069,211.00		111,069,211.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00	1,833,037,169.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,854,403,808.30	0.00	1,854,403,808.30	1,833,037,169.00	0.00	1,833,037,169.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			66,951,878.45			76,372,826.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	245,379,508.06		245,379,508.06	281,272,000.00		281,272,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	245,379,508.06	0.00	312,331,386.51	281,272,000.00	0.00	357,644,826.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,490,333,679.48		4,490,333,679.48	4,573,750,410.00		4,573,750,410.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(4,949,562.69)		(4,949,562.69)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,485,384,116.79	0.00	4,485,384,116.79	4,573,750,410.00	0.00	4,573,750,410.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,673,873,222.40		9,673,873,222.40	10,794,653,864.00		10,794,653,864.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(142,052,645.53)		(142,052,645.53)	8,473,289.00		8,473,289.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,025,405,621.49			3,541,894,266.79
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8322			0.9836
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,541,894,266.79			3,746,834,644.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,854,403,808.30			1,833,037,169.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			45,471,135.60			44,724,980.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,999,821,845.00			2,271,442,301.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,999,821,845.00			2,271,442,301.48
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(142,052,645.53)			3,224,351.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,712,351,162.77			1,836,261,520.80
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,141,874,490.53			2,268,217,949.68
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,712,351,162.77			
b. State Subventions (Line D8)			2,141,874,490.53			
c. Less: Excluded Appropriations (Line C23)			312,331,386.51			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,541,894,266.79			

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