

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		557,021,932.02	0.00	557,021,932.02	571,260,166.00	0.00	571,260,166.00	2.6%
2) Federal Revenue	8100-8299		12,117,753.00	158,763,957.05	170,881,710.05	941,000.00	52,659,849.31	53,600,849.31	-68.6%
3) Other State Revenue	8300-8599		10,220,335.00	172,073,281.62	182,293,616.62	29,312,062.00	169,574,840.37	198,886,902.37	9.1%
4) Other Local Revenue	8600-8799		167,721,325.95	240,609,213.04	408,330,538.99	54,390,431.00	232,686,924.00	287,077,355.00	-29.7%
5) TOTAL, REVENUES			747,081,345.97	571,446,451.71	1,318,527,797.68	655,903,659.00	454,921,613.68	1,110,825,272.68	-15.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		220,645,482.97	235,183,613.90	455,829,096.87	242,500,622.61	199,583,913.60	442,084,536.21	-3.0%
2) Classified Salaries	2000-2999		48,574,987.70	114,542,867.77	163,117,855.47	79,206,417.43	98,800,299.05	178,006,716.48	9.1%
3) Employee Benefits	3000-3999		187,216,261.04	183,119,537.76	370,335,798.80	128,600,908.10	158,427,776.87	287,028,684.97	-22.5%
4) Books and Supplies	4000-4999		11,873,102.09	29,976,674.55	41,849,776.64	7,607,938.70	22,947,265.26	30,555,203.96	-27.0%
5) Services and Other Operating Expenditures	5000-5999		30,189,146.36	165,912,989.55	196,102,135.91	67,311,568.69	88,720,099.35	156,031,668.04	-20.4%
6) Capital Outlay	6000-6999		238,926.74	6,156,976.47	6,395,903.21	150,000.00	25,000.00	175,000.00	-97.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		430,625.01	9,358,324.00	9,788,949.01	857,463.95	1,380,207.00	2,237,670.95	-77.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(8,618,519.06)	6,092,314.70	(2,526,204.36)	(13,849,174.10)	11,225,923.68	(2,623,250.42)	3.8%
9) TOTAL, EXPENDITURES			490,550,012.85	750,343,298.70	1,240,893,311.55	512,385,745.38	581,110,484.81	1,093,496,230.19	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			256,531,333.12	(178,896,846.99)	77,634,486.13	143,517,913.62	(126,188,871.13)	17,329,042.49	-77.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,583,470.00	2,361,842.79	3,945,312.79	0.00	6,928,216.33	6,928,216.33	75.6%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(145,169,789.25)	145,169,789.28	.03	(165,490,099.94)	165,490,099.95	.01	-66.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(146,753,259.25)	142,807,946.49	(3,945,312.76)	(165,490,099.94)	158,561,883.62	(6,928,216.32)	75.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,778,073.87	(36,088,900.50)	73,689,173.37	(21,972,186.32)	32,373,012.49	10,400,826.17	-85.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		42,758,492.13	84,963,542.24	127,722,034.37	151,036,566.00	48,874,641.74	199,911,207.74	56.5%
b) Audit Adjustments	9793		(1,500,000.00)	0.00	(1,500,000.00)	0.00	0.00	0.00	-100.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			41,258,492.13	84,963,542.24	126,222,034.37	151,036,566.00	48,874,641.74	199,911,207.74	58.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,258,492.13	84,963,542.24	126,222,034.37	151,036,566.00	48,874,641.74	199,911,207.74	58.4%
2) Ending Balance, June 30 (E + F1e)			151,036,566.00	48,874,641.74	199,911,207.74	129,064,379.68	81,247,654.23	210,312,033.91	5.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	1,373,096.92	0.00	1,373,096.92	1,527,749.00	0.00	1,527,749.00	11.3%
Prepaid Items		9713	126,838.72	0.00	126,838.72	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,874,648.00	48,874,648.00	0.00	81,247,660.95	81,247,660.95	66.2%
c) Committed									
Stabilization Arrangements		9750	87,000,000.00	0.00	87,000,000.00	65,000,000.00	0.00	65,000,000.00	-25.3%
Other Commitments		9760	40,000,000.00	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	22,536,630.36	(6.26)	22,536,624.10	22,536,630.68	(6.72)	22,536,623.96	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	308,078,001.01	0.00	308,078,001.01	361,390,937.00	0.00	361,390,937.00	17.3%
Education Protection Account State Aid - Current Year		8012	47,110,811.00	0.00	47,110,811.00	27,072,766.00	0.00	27,072,766.00	-42.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	.01	0.00	.01	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	188,473,491.00	0.00	188,473,491.00	197,767,130.00	0.00	197,767,130.00	4.9%
Unsecured Roll Taxes		8042	1,159,305.00	0.00	1,159,305.00	12,430,626.00	0.00	12,430,626.00	972.2%
Prior Years' Taxes		8043	(6,093,913.00)	0.00	(6,093,913.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	8,543,838.00	0.00	8,543,838.00	3,144,407.00	0.00	3,144,407.00	-63.2%
Education Revenue Augmentation Fund (ERAF)		8045	20,032,844.00	0.00	20,032,844.00	0.00	0.00	0.00	-100.0%

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Community Redevelopment Funds (SB 617/699/1992)		8047	17,635,994.00	0.00	17,635,994.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			584,940,371.02	0.00	584,940,371.02	601,805,866.00	0.00	601,805,866.00	2.9%
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	(27,918,439.00)	0.00	(27,918,439.00)	(30,545,700.00)	0.00	(30,545,700.00)	9.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			557,021,932.02	0.00	557,021,932.02	571,260,166.00	0.00	571,260,166.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,251,292.24	13,251,292.24	0.00	13,230,804.47	13,230,804.47	-0.2%
Special Education Discretionary Grants		8182	0.00	1,299,966.51	1,299,966.51	0.00	3,729,286.39	3,729,286.39	186.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	21,062.00	21,062.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic	3010	8290		13,200,970.03	13,200,970.03		12,056,634.00	12,056,634.00	-8.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,827,950.97	2,827,950.97		3,830,766.20	3,830,766.20	35.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		2,858,591.64	2,858,591.64		3,142,668.30	3,142,668.30	9.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,140,937.86	6,140,937.86		708,811.04	708,811.04	-88.5%
Career and Technical Education	3500-3599	8290		30,000.01	30,000.01		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	12,117,753.00	119,133,185.79	131,250,938.79	941,000.00	15,960,878.91	16,901,878.91	-87.1%
TOTAL, FEDERAL REVENUE			12,117,753.00	158,763,957.05	170,881,710.05	941,000.00	52,659,849.31	53,600,849.31	-68.6%
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		36,332,077.01	36,332,077.01		47,364,892.00	47,364,892.00	30.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	517,721.84	517,721.84	0.00	566,097.56	566,097.56	9.3%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,091,036.00	0.00	2,091,036.00	2,041,477.00	0.00	2,041,477.00	-2.4%
Lottery - Unrestricted and Instructional Materials		8560	8,129,299.00	3,241,745.00	11,371,044.00	7,399,059.00	2,951,000.00	10,350,059.00	-9.0%
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		14,123,279.21	14,123,279.21		13,861,399.00	13,861,399.00	-1.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		498,888.00	498,888.00		503,577.89	503,577.89	0.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,359,166.07	2,359,166.07		2,080,286.50	2,080,286.50	-11.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	115,000,404.49	115,000,404.49	19,871,526.00	102,247,587.42	122,119,113.42	6.2%
TOTAL, OTHER STATE REVENUE			10,220,335.00	172,073,281.62	182,293,616.62	29,312,062.00	169,574,840.37	198,886,902.37	9.1%

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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	89,610,000.00	89,610,000.00	0.00	92,750,000.00	92,750,000.00	3.5%
Other		8622	34,894,620.00	0.00	34,894,620.00	41,104,333.00	0.00	41,104,333.00	17.8%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,053,913.91	0.00	11,053,913.91	11,330,897.00	0.00	11,330,897.00	2.5%
Interest		8660	572,792.00	0.00	572,792.00	713,374.00	0.00	713,374.00	24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	.01	.03	.04	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	.01	0.00	.01	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	9,337,262.00	9,337,262.00	0.00	1,380,207.00	1,380,207.00	-85.2%
All Other Local Revenue		8699	121,200,000.02	141,661,951.01	262,861,951.03	1,241,827.00	138,556,717.00	139,798,544.00	-46.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167,721,325.95	240,609,213.04	408,330,538.99	54,390,431.00	232,686,924.00	287,077,355.00	-29.7%
TOTAL, REVENUES			747,081,345.97	571,446,451.71	1,318,527,797.68	655,903,659.00	454,921,613.68	1,110,825,272.68	-15.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	181,401,677.62	154,526,496.10	335,928,173.72	200,734,552.81	119,266,195.02	320,000,747.83	-4.7%
Certificated Pupil Support Salaries		1200	12,121,802.16	52,900,974.36	65,022,776.52	10,956,664.95	52,350,112.16	63,306,777.11	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	25,034,244.39	19,047,999.66	44,082,244.05	28,240,780.40	15,881,053.40	44,121,833.80	0.1%
Other Certificated Salaries		1900	2,087,758.80	8,708,143.78	10,795,902.58	2,568,624.45	12,086,553.02	14,655,177.47	35.7%
TOTAL, CERTIFICATED SALARIES			220,645,482.97	235,183,613.90	455,829,096.87	242,500,622.61	199,583,913.60	442,084,536.21	-3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,925,898.41	43,874,026.83	46,799,925.24	8,907,477.25	48,002,401.06	56,909,878.31	21.6%
Classified Support Salaries		2200	18,124,600.49	21,216,037.91	39,340,638.40	25,626,236.84	16,644,873.26	42,271,110.10	7.4%
Classified Supervisors' and Administrators' Salaries		2300	7,110,927.40	13,676,999.90	20,787,927.30	11,832,240.80	9,184,483.71	21,016,724.51	1.1%
Clerical, Technical and Office Salaries		2400	13,266,315.78	19,907,077.71	33,173,393.49	21,624,314.48	11,485,243.13	33,109,557.61	-0.2%
Other Classified Salaries		2900	7,147,245.62	15,868,725.42	23,015,971.04	11,216,148.06	13,483,297.89	24,699,445.95	7.3%
TOTAL, CLASSIFIED SALARIES			48,574,987.70	114,542,867.77	163,117,855.47	79,206,417.43	98,800,299.05	178,006,716.48	9.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	39,043,851.78	82,958,987.22	122,002,839.00	46,587,562.72	83,081,918.13	129,669,480.85	6.3%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	18,157,487.54	28,216,866.22	46,374,353.76	20,897,521.60	20,865,995.87	41,763,517.47	-9.9%
Unemployment Insurance		3401-3402	34,350,921.88	33,788,597.88	68,139,519.76	27,360,621.91	25,069,998.08	52,430,619.99	-23.1%
Workers' Compensation		3501-3502	3,603,207.38	3,883,494.37	7,486,701.75	1,607,373.43	1,400,212.94	3,007,586.37	-59.8%
OPEB, Allocated		3601-3602	8,790,294.43	9,473,756.32	18,264,050.75	9,644,287.89	8,402,996.64	18,047,284.53	-1.2%
OPEB, Active Employees		3701-3702	83,270,498.03	24,797,835.75	108,068,333.78	22,503,540.55	19,606,655.21	42,110,195.76	-61.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			187,216,261.04	183,119,537.76	370,335,798.80	128,600,908.10	158,427,776.87	287,028,684.97	-22.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,500.00	1,702,629.24	1,720,129.24	3,900.00	344,523.00	348,423.00	-79.7%
Books and Other Reference Materials		4200	20,978.00	1,092,766.38	1,113,744.38	31,864.00	902,718.00	934,582.00	-16.1%
Materials and Supplies		4300	8,955,340.25	18,225,168.50	27,180,508.75	6,261,426.98	10,795,314.72	17,056,741.70	-37.2%
Noncapitalized Equipment		4400	2,878,183.84	8,534,187.17	11,412,371.01	1,310,747.72	9,268,547.16	10,579,294.88	-7.3%
Food		4700	1,100.00	421,923.26	423,023.26	0.00	1,636,162.38	1,636,162.38	286.8%
TOTAL, BOOKS AND SUPPLIES			11,873,102.09	29,976,674.55	41,849,776.64	7,607,938.70	22,947,265.26	30,555,203.96	-27.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,680,000.00	59,053,516.47	61,733,516.47	661,991.00	42,394,146.38	43,056,137.38	-30.3%
Travel and Conferences		5200	468,107.66	724,053.83	1,192,161.49	547,329.00	812,008.00	1,359,337.00	14.0%
Dues and Memberships		5300	95,752.00	313,850.00	409,602.00	150,395.00	147,700.00	298,095.00	-27.2%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,823,401.00	5,708,816.00	10,532,217.00	10,827,010.00	60,000.00	10,887,010.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,858,005.94	4,287,791.81	6,145,797.75	2,037,486.60	3,202,943.00	5,240,429.60	-14.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,576,792.77	90,453,694.58	108,030,487.35	49,938,226.28	38,135,774.97	88,074,001.25	-18.5%
Communications		5900	2,687,086.99	5,371,266.86	8,058,353.85	3,149,130.81	3,967,527.00	7,116,657.81	-11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,189,146.36	165,912,989.55	196,102,135.91	67,311,568.69	88,720,099.35	156,031,668.04	-20.4%
CAPITAL OUTLAY									
Land		6100	0.00	1,456,324.14	1,456,324.14	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,926.74	4,570,640.46	4,587,567.20	0.00	3,000.00	3,000.00	-99.9%
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%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	222,000.00	130,011.87	352,011.87	150,000.00	22,000.00	172,000.00	-51.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			238,926.74	6,156,976.47	6,395,903.21	150,000.00	25,000.00	175,000.00	-97.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	430,625.01	0.00	430,625.01	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	9,337,262.00	9,337,262.00	0.00	1,380,207.00	1,380,207.00	-85.2%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	857,463.95	0.00	857,463.95	New
All Other Transfers Out to All Others		7299	0.00	21,062.00	21,062.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			430,625.01	9,358,324.00	9,788,949.01	857,463.95	1,380,207.00	2,237,670.95	-77.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(6,092,314.70)	6,092,314.70	0.00	(11,225,924.00)	11,225,923.68	(.32)	New
Transfers of Indirect Costs - Interfund		7350	(2,526,204.36)	0.00	(2,526,204.36)	(2,623,250.10)	0.00	(2,623,250.10)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,618,519.06)	6,092,314.70	(2,526,204.36)	(13,849,174.10)	11,225,923.68	(2,623,250.42)	3.8%
TOTAL, EXPENDITURES			490,550,012.85	750,343,298.70	1,240,893,311.55	512,385,745.38	581,110,484.81	1,093,496,230.19	-11.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	2,100,000.00	2,100,000.00	New
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	3,264,216.33	3,264,216.33	New
Other Authorized Interfund Transfers Out		7619	1,583,470.00	2,361,842.79	3,945,312.79	0.00	1,564,000.00	1,564,000.00	-60.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,583,470.00	2,361,842.79	3,945,312.79	0.00	6,928,216.33	6,928,216.33	75.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(145,169,789.25)	145,169,789.28	.03	(165,490,099.94)	165,490,100.00	.06	100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	(.05)	(.05)	New
(e) TOTAL, CONTRIBUTIONS			(145,169,789.25)	145,169,789.28	.03	(165,490,099.94)	165,490,099.95	.01	-66.7%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(146,753,259.25)	142,807,946.49	(3,945,312.76)	(165,490,099.94)	158,561,883.62	(6,928,216.32)	75.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	557,021,932.02	0.00	557,021,932.02	571,260,166.00	0.00	571,260,166.00	2.6%
2) Federal Revenue		8100-8299	12,117,753.00	158,763,957.05	170,881,710.05	941,000.00	52,659,849.31	53,600,849.31	-68.6%
3) Other State Revenue		8300-8599	10,220,335.00	172,073,281.62	182,293,616.62	29,312,062.00	169,574,840.37	198,886,902.37	9.1%
4) Other Local Revenue		8600-8799	167,721,325.95	240,609,213.04	408,330,538.99	54,390,431.00	232,686,924.00	287,077,355.00	-29.7%
5) TOTAL, REVENUES			747,081,345.97	571,446,451.71	1,318,527,797.68	655,903,659.00	454,921,613.68	1,110,825,272.68	-15.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	316,400,530.04	385,397,632.81	701,798,162.85	299,317,566.87	324,234,760.63	623,552,327.50	-11.1%
2) Instruction - Related Services	2000-2999		60,846,007.62	109,632,497.06	170,478,504.68	60,173,270.40	81,405,623.82	141,578,894.22	-17.0%
3) Pupil Services	3000-3999		35,136,528.94	115,053,332.49	150,189,861.43	64,395,657.55	90,620,287.26	155,015,944.81	3.2%
4) Ancillary Services	4000-4999		333,137.79	5,407,054.60	5,740,192.39	0.00	5,474,786.09	5,474,786.09	-4.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	18,917.54	18,917.54	0.00	73,927.31	73,927.31	290.8%
7) General Administration	7000-7999		15,310,964.59	68,796,360.91	84,107,325.50	36,437,095.08	43,664,176.09	80,101,271.17	-4.8%
8) Plant Services	8000-8999		62,092,218.86	56,679,179.29	118,771,398.15	51,204,691.53	34,256,716.61	85,461,408.14	-28.0%
9) Other Outgo	9000-9999		430,625.01	9,358,324.00	9,788,949.01	857,463.95	1,380,207.00	2,237,670.95	-77.1%
10) TOTAL, EXPENDITURES			490,550,012.85	750,343,298.70	1,240,893,311.55	512,385,745.38	581,110,484.81	1,093,496,230.19	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			256,531,333.12	(178,896,846.99)	77,634,486.13	143,517,913.62	(126,188,871.13)	17,329,042.49	-77.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,583,470.00	2,361,842.79	3,945,312.79	0.00	6,928,216.33	6,928,216.33	75.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(145,169,789.25)	145,169,789.28	.03	(165,490,099.94)	165,490,099.95	.01	-66.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(146,753,259.25)	142,807,946.49	(3,945,312.76)	(165,490,099.94)	158,561,883.62	(6,928,216.32)	75.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,778,073.87	(36,088,900.50)	73,689,173.37	(21,972,186.32)	32,373,012.49	10,400,826.17	-85.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	42,758,492.13	84,963,542.24	127,722,034.37	151,036,566.00	48,874,641.74	199,911,207.74	56.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(1,500,000.00)	0.00	(1,500,000.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			41,258,492.13	84,963,542.24	126,222,034.37	151,036,566.00	48,874,641.74	199,911,207.74	58.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,258,492.13	84,963,542.24	126,222,034.37	151,036,566.00	48,874,641.74	199,911,207.74	58.4%
2) Ending Balance, June 30 (E + F1e)			151,036,566.00	48,874,641.74	199,911,207.74	129,064,379.68	81,247,654.23	210,312,033.91	5.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	1,373,096.92	0.00	1,373,096.92	1,527,749.00	0.00	1,527,749.00	11.3%
Prepaid Items		9713	126,838.72	0.00	126,838.72	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,874,648.00	48,874,648.00	0.00	81,247,660.95	81,247,660.95	66.2%
c) Committed									
Stabilization Arrangements		9750	87,000,000.00	0.00	87,000,000.00	65,000,000.00	0.00	65,000,000.00	-25.3%
Other Commitments (by Resource/Object)		9760	40,000,000.00	0.00	40,000,000.00	40,000,000.00	0.00	40,000,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	22,536,630.36	(6.26)	22,536,624.10	22,536,630.68	(6.72)	22,536,623.96	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	0.00	24,097,605.93
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	.47
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	9.30	9.30
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0.00	.03
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	0.00	.47
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	0.00	.01
4035	ESSA: Title II, Part A, Supporting Effective Instruction	0.00	.03
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	0.00	.02
5810	Other Restricted Federal	0.00	3,945,916.57
6230	California Clean Energy Jobs Act	3,344.11	3,344.11
6266	Educator Effectiveness, FY 2021-22	15,214,023.00	15,214,022.97
6300	Lottery: Instructional Materials	3,168,359.40	3,168,359.52
6500	Special Education	0.00	3,685,301.92
6536	Special Ed: Dispute Prevention and Dispute Resolution	2.00	2.00
7220	California Partnership Academies Program	0.00	.01
7311	Classified School Employee Professional Development Block Grant	241,972.00	241,972.00
7412	A-G Access/Success Grant	0.00	.01
7415	Classified School Employee Summer Assistance Program	61,105.58	61,105.58
7425	Expanded Learning Opportunities (ELO) Grant	3,154,021.49	3,154,021.55
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,474,931.70	1,474,931.69
7810	Other Restricted State	2,197,915.50	2,197,915.48
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	538,159.41	538,159.46
9010	Other Restricted Local	22,820,804.51	23,464,991.82
Total, Restricted Balance		48,874,648.00	81,247,660.95