



2022-2023 Adopted Budget

June 23, 2022

Dr. Luis Valentino, Superintendent

CVUSD Board of Trustees

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Adonis Galarza-Toledo, Vice President

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Summaries & Multi-Year Projections

Coachella Valley Unified School District
2022-2023 Adopted Budget
General Fund Summary

Combined Restricted and Unrestricted General Fund

	Actuals	Adopted	Estimated Actuals	Adopted Budget	% Change	Projected Budget	% Change	Projected Budget	% Change
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-2023</u>		<u>2023-2024</u>	<u>Over PY</u>	<u>2024-2025</u>	<u>Over PY</u>
<u>Revenues</u>									
LCFF	201,885,701	210,827,731	219,270,699	216,219,521	-1.39%	223,997,704	3.60%	230,242,298	2.79%
Federal Revenue	42,079,977	27,623,123	41,636,725	48,715,219	17.00%	49,702,113	2.03%	50,499,683	1.60%
State Revenue	29,705,401	25,014,262	42,303,362	27,152,653	-35.81%	27,174,261	0.08%	27,188,243	0.05%
Local Revenue	2,459,244	830,000	1,039,772	1,130,000	8.68%	1,140,000	0.88%	1,150,000	0.88%
Other Transfers	8,084,019	8,218,110	8,218,110	10,681,949	29.98%	11,242,402	5.25%	11,683,710	3.93%
Total Revenues	284,214,341	272,513,226	312,468,668	303,899,342	-2.74%	313,256,480	3.08%	320,763,934	2.40%
<u>Expenditures</u>									
Certificated Salaries	101,122,384	109,804,946	106,545,186	117,295,871	10.09%	117,353,605	0.05%	117,541,256	0.16%
Classified Salaries	35,946,508	41,263,402	41,235,366	47,130,501	14.30%	47,601,806	1.00%	48,077,824	1.00%
Employee Benefits	73,218,346	85,524,531	84,536,612	97,832,784	15.73%	98,579,016	0.76%	99,145,488	0.57%
Books & Supplies	26,433,830	18,671,540	18,549,272	18,838,157	1.56%	18,122,338	-3.80%	18,391,592	1.49%
Services and Operating Expenses	24,829,855	33,794,282	38,035,467	40,446,289	6.34%	41,306,241	2.13%	41,836,387	1.28%
Capital Outlay	1,247,387	3,216,844	3,046,898	3,602,022	18.22%	2,997,085	-16.79%	1,045,374	-65.12%
Other Outgo	1,789,755	1,200,087	2,248,534	2,052,794	-8.71%	2,092,745	1.95%	2,092,745	0.00%
Indirect/Direct Support Costs	(549,796)	(574,760)	(608,739)	(734,049)	20.59%	(734,049)	0.00%	(734,049)	0.00%
Total Expenditures	264,038,270	292,900,872	293,588,596	326,464,369	11.20%	327,318,788	0.26%	327,396,617	0.02%
Excess (Deficiency)	20,176,071	(20,387,646)	18,880,072	(22,565,027)		(14,062,307)		(6,632,683)	
Interfund Transfers In/Out	(725,726)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	(0)	-	-	-		-		-	
Total Other Sources & Uses	(725,726)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Change in Fund Balance	19,450,345	(20,787,646)	18,480,072	(22,965,027)		(14,462,308)		(7,032,683)	
Beginning Fund Balance	31,908,951	55,856,590	51,359,295	69,839,367		46,874,340		32,412,032	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	31,908,951	55,856,590	51,359,295	69,839,367		46,874,340		32,412,032	
Ending Fund Balance	51,359,295	35,068,944	69,839,367	46,874,340		32,412,032		25,379,350	

Coachella Valley Unified School District
2022-2023 Adopted Budget
General Fund Summary

Unrestricted General Fund

	Actuals <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>	Estimated Actuals <u>2021-2022</u>	Adopted Budget <u>2022-2023</u>	% Change	Projected Budget <u>2023-2024</u>	% Change Over PY	Projected Budget <u>2024-2025</u>	% Change Over PY
<u>Revenues</u>									
LCFF	201,885,701	210,827,731	219,270,699	216,219,521	-1.39%	223,997,704	3.60%	230,242,298	2.79%
Federal Revenue	592,634	450,000	450,000	450,000	0.00%	450,000	0.00%	450,000	0.00%
State Revenue	3,550,719	3,292,610	3,529,708	3,191,346	-9.59%	3,212,954	0.68%	3,226,936	0.44%
Local Revenue	2,067,577	830,000	833,125	830,000	-0.38%	840,000	1.20%	850,000	1.19%
Other Transfers	-	-	-	-		-		-	
Total Revenues	208,096,630	215,400,341	224,083,532	220,690,867	-1.51%	228,500,658	3.54%	234,769,234	2.74%
<u>Expenditures</u>									
Certificated Salaries	79,021,489	80,327,666	80,230,609	82,039,735	2.25%	81,392,347	-0.79%	80,858,000	-0.66%
Classified Salaries	24,160,431	27,339,982	27,000,225	30,587,551	13.29%	30,893,427	1.00%	31,202,361	1.00%
Employee Benefits	46,389,557	49,611,701	49,457,953	56,187,992	13.61%	56,184,168	-0.01%	56,041,373	-0.25%
Books & Supplies	3,608,583	5,174,545	5,899,366	8,845,080	49.93%	9,122,816	3.14%	9,302,535	1.97%
Services and Operating Expenses	10,676,698	13,081,360	13,181,463	17,892,838	35.74%	18,283,095	2.18%	18,555,619	1.49%
Capital Outlay	132,091	2,363,794	453,039	2,387,540	427.01%	1,971,907	-17.41%	-	-100.00%
Other Outgo	1,621,639	750,087	1,525,971	1,552,794	1.76%	1,592,745	2.57%	1,592,745	0.00%
Indirect/Direct Support Costs	(1,858,863)	(2,557,297)	(2,766,089)	(2,553,827)	-7.67%	(2,610,968)	2.24%	(2,647,943)	1.42%
Total Expenditures	163,751,625	176,091,838	174,982,537	196,939,703	12.55%	196,829,535	-0.06%	194,904,690	-0.98%
Excess (Deficiency)	44,345,005	39,308,503	49,100,995	23,751,164		31,671,123		39,864,545	
Interfund Transfers In/Out	-	-	-	-		-		-	
Contributions & Other Sources	(32,888,419)	(37,718,231)	(39,433,582)	(42,438,072)		(41,819,340)		(41,817,490)	
Total Other Sources & Uses	(32,888,419)	(37,718,231)	(39,433,582)	(42,438,072)		(41,819,340)		(41,817,490)	
Change in Fund Balance	11,456,586	1,590,272	9,667,413	(18,686,908)		(10,148,217)		(1,952,946)	
Beginning Fund Balance	24,752,586	26,683,388	36,209,172	45,876,585		27,189,677		17,041,460	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	24,752,586	26,683,388	36,209,172	45,876,585		27,189,677		17,041,460	
Ending Fund Balance	36,209,172	28,273,660	45,876,585	27,189,677		17,041,460		15,088,514	

Coachella Valley Unified School District
2022-2023 Adopted Budget
General Fund Summary

Restricted General Fund

	<u>Actuals</u> <u>2020-2021</u>	<u>Adopted</u> <u>Budget</u> <u>2021-2022</u>	<u>Estimated Actuals</u> <u>2021-2022</u>	<u>Adopted Budget</u> <u>2022-2023</u>	<u>% Change</u>	<u>Projected Budget</u> <u>2023-2024</u>	<u>% Change</u> <u>Over PY</u>	<u>Projected Budget</u> <u>2024-2025</u>	<u>% Change</u> <u>Over PY</u>
<u>Revenues</u>									
LCFF	-	-	-	-		-		-	
Federal Revenue	41,487,343	27,173,123	41,186,725	48,265,219	17.19%	49,252,113	2.04%	50,049,683	1.62%
State Revenue	26,154,682	21,721,652	38,773,654	23,961,307	-38.20%	23,961,307	0.00%	23,961,307	0.00%
Local Revenue	391,667	-	206,647	300,000	45.18%	300,000	0.00%	300,000	0.00%
Other Transfers	8,084,019	8,218,110	8,218,110	10,681,949	29.98%	11,242,402	5.25%	11,683,710	3.93%
Total Revenues	76,117,711	57,112,885	88,385,136	83,208,475	-5.86%	84,755,822	1.86%	85,994,700	1.46%
<u>Expenditures</u>									
Certificated Salaries	22,100,896	29,477,280	26,314,577	35,256,136	33.98%	35,961,259	2.00%	36,683,256	2.01%
Classified Salaries	11,786,077	13,923,420	14,235,141	16,542,950	16.21%	16,708,380	1.00%	16,875,463	1.00%
Employee Benefits	26,828,789	35,912,830	35,078,659	41,644,792	18.72%	42,394,849	1.80%	43,104,115	1.67%
Books & Supplies	22,825,247	13,496,995	12,649,906	9,993,077	-21.00%	8,999,522	-9.94%	9,089,057	0.99%
Services and Operating Expenses	14,153,157	20,712,922	24,854,004	22,553,451	-9.26%	23,023,146	2.08%	23,280,768	1.12%
Capital Outlay	1,115,296	853,050	2,593,859	1,214,482	-53.18%	1,025,178	-15.59%	1,045,374	1.97%
Other Outgo	168,117	450,000	722,563	500,000	(0)	500,000	0.00%	500,000	0.00%
Indirect/Direct Support Costs	1,309,067	1,982,537	2,157,350	1,819,778	-15.65%	1,876,919	3.14%	1,913,894	1.97%
Total Expenditures	100,286,645	116,809,034	118,606,059	129,524,666	9.21%	130,489,253	0.74%	132,491,928	1.53%
Excess (Deficiency)	(24,168,934)	(59,696,149)	(30,220,923)	(46,316,191)		(45,733,430)		(46,497,227)	
Interfund Transfers	(725,726)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	32,888,419	37,718,231	39,433,582	42,438,072		41,819,340		41,817,490	
Total Other Sources & Uses	32,162,693	37,318,231	39,033,582	42,038,072		41,419,340		41,417,490	
Change in Fund Balance	7,993,759	(22,377,918)	8,812,659	(4,278,119)		(4,314,091)		(5,079,737)	
Beginning Fund Balance	7,156,365	29,173,202	15,150,123	23,962,782		19,684,663		15,370,572	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	7,156,365	29,173,202	15,150,123	23,962,782		19,684,663		15,370,572	
Ending Fund Balance	15,150,124	6,795,284	23,962,782	19,684,663		15,370,572		10,290,835	

Coachella Valley Unified School District
2022-2023 Adopted Budget
General Fund Summary
Unrestricted General Fund Board Reserves

	Actuals <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>	Estimated Actuals <u>2021-2022</u>	Adopted Budget <u>2022-2023</u>	Projected Budget <u>2023-2024</u>	Projected Budget <u>2024-2025</u>
Ending Fund Balance	36,209,172	28,273,660	45,876,585	27,189,677	17,041,460	15,088,514
Components of Ending Balance						
Required 3% Reserves	7,942,920	8,799,026	8,819,658	9,805,931	9,831,564	9,833,899
Revolving Cash	50,000	50,000	50,000	50,000	50,000	50,000
Stores Inventory	19,536	16,081	16,081	16,081	16,081	16,081
Pre-Paid Expenditures	463,124	-				
Available Reserves Designations						
2019-20 Supplemental & Concentration Carry Over	4,895,246	-	-	-	-	-
2020-21 Supplemental & Concentration Carry Over	4,918,956	-	4,918,956	4,918,956	4,918,956	4,918,956
Total Designations	18,289,782	8,865,107	13,804,695	14,790,968	14,816,601	14,818,936
Total Undesignated	17,919,390	19,408,553	32,071,890	12,398,709	2,224,859	269,578

Coachella Valley Unified School District
2022-2023 Adopted Budget Assumptions

	2022-2023	2023-2024	2024-2025
District Enrollment	16,445.00	16,265.00	16,085.00
District ADA	15,356.34	15,188.26	15,020.17
Funded ADA	15,469.85	15,301.76	15,133.68
District Unduplicated Pupil Count	15,146.00	14,966.00	14,786.00
Statutory Cost of Living Adjustment (COLA)	6.56%	5.380%	4.02%
California Consumer Price Index	6.11%	3.14%	1.97%
ESSER II & ESSER III	\$ 22,092,450	\$ 23,079,344.01	\$ 23,876,914.06
AB130 Expanded Learning Opportunities Program	TBD	TBD	TBD
One Time Discretionary Block Grant	TBD	TBD	TBD
Lottery Rate per ADA - Instructional Materials	\$ 65	\$ 65.00	\$ 65.00
Lottery Rate per ADA - Unrestricted	\$ 163	\$ 163.00	\$ 163.00
Certificated FTE - Enrollment	(19.00)	(16.00)	(16.00)
Certificated Salaries Step and Column	2.00%	2.00%	2.00%
Classified FTE -	-	-	-
Classified Salaries Step Increase	1.00%	1.00%	1.00%
Workers Compensation Insurance	3.886%	3.98%	4.06%
Unemployment Insurance	1.23%	1.25%	1.28%
Cal STRS	19.100%	19.10%	19.10%
Cal PERS	25.37%	25.20%	24.60%

10% Reserve Cap Calculator

Minimum Reserve Requirement %

3.00%

	Object	SACS Form MYP Cell References	2022-23	2023-24	2024-25
Total Combined General Fund Expenditures + Other Financing Uses		B11	326,864,369	327,718,788	327,796,617
General Fund (FD 01)- Ending Balance, June 30		D2	46,874,340	32,412,032	25,379,350
Special Reserve Fund (FD 17)- Ending Balance, June 30		D2			
Components of Ending Fund Balance (FD 01 + FD 17)					
a) Nonspendable	971X	D3a			
b) Restricted	9740	D3b	19,684,663	15,370,572	10,290,835
c) Committed					
Stabilization Arrangements	9750	D3c			
Other Commitments	9760	D3c			
d) Assigned					
Other Assignments	9780	D3d			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	D3e	9,805,931	9,831,564	9,833,899
Unassigned/Unappropriated	9790	D3e	17,383,746	7,209,896	5,254,616

Are you Meeting the 10% Reserve Cap?

YES

YES

YES

Current Reserve Cap Percentage

8.32%

5.20%

4.60%

Amount Required to Commit/Restrict

0

0

0

2022-2023 Adopted Budget

ATTACHMENT F

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Coachella Valley Unified School District

Combined Assigned and Unassigned Fund Balances				
Fund	Fund Description	2022-23	2023-24	2024-25
01	General Fund/County School Service Fund	\$46,874,339.97	\$32,412,032.41	\$25,379,349.87
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Fund Balance		\$46,874,339.97	\$32,412,032.41	\$25,379,349.87
District Standard Reserve Level		3.0%	3.0%	3.0%
Less: Reserve for Economic Uncertainties		\$9,805,931.00	\$9,831,564.00	\$9,833,899.00
Fund Balance that Requires a Statement of Reasons		\$37,068,408.97	\$22,580,468.41	\$15,545,450.87

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level						
Form	Fund		2022-23	2023-24	2024-25	Reasons
01	General Fund/County School Service Fund		\$ 19,684,663.35	\$ 15,370,572.33	\$ 10,290,835.40	Restricted Fund Balance
01	General Fund/County School Service Fund		\$ 66,081.00	\$ 66,081.00	\$ 66,081.00	Revolving Cash & Stores
01	General Fund/County School Service Fund		\$ 4,918,956.00	\$ 4,918,956.00	\$ 4,918,956.00	2020-21 Supplemental & Concentration Carry Over
			\$ 12,398,708.62	\$ 2,224,859.08	\$ 269,578.47	State Budget Contingency
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$ -	\$ -	\$ -	
(Insert Lines above as needed)						
Total of Substantiated Needs			\$ 37,068,408.97	\$ 22,580,468.41	\$ 15,545,450.87	

Coachella Valley Unified School District
2022-2023 Adopted Budget
All Other Funds

	Adult Education				Child Development				Nutrition Services			
	<i>Fund 11</i>				<i>Fund 12</i>				<i>Fund 13</i>			
	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year
<u>Revenues</u>												
LCFF												
Federal Revenue	593,489	602,563	634,194	5%	3,269,396	3,434,148	3,341,928	-2.7%	14,559,578	14,034,834	12,694,098	-10%
State Revenue	2,383,801	2,317,680	2,349,274	1%	1,313,317	1,767,864	1,996,373	12.9%	793,632	750,477	716,365	-5%
Local Revenue	37,817	51,000	25,000	-51%	1,909	-	-		79,224	698,429	568,600	-19%
Total Revenues	3,015,107	2,971,243	3,008,468	1%	4,584,622	5,202,012	5,338,301	3%	15,432,434	15,483,740	13,979,063	-10%
<u>Expenditures</u>												
Certificated Salaries	1,272,400	1,613,111	1,686,420	5%	1,269,532	1,095,499	1,060,802	-3%	-	-		
Classified Salaries	437,983	467,145	483,232	3%	1,477,915	1,654,673	1,639,923	-1%	5,005,495	5,355,569	5,248,105	-2%
Employee Benefits	678,545	821,654	855,189	4%	1,686,886	1,778,904	1,809,631	2%	3,564,797	3,957,355	4,147,714	5%
Books & Supplies	167,385	132,053	150,368	14%	271,990	409,244	567,887	39%	5,059,441	5,642,008	3,941,721	-30%
Services and Operating Expenses	151,141	183,144	127,200	-31%	85,406	273,161	210,012	-23%	274,780	327,820	96,831	-70%
Capital Outlay	-	-	-		-		-		43,549	79,439	9,092	-89%
Support and Indirect Costs	86,550	96,946	109,410	13%	66,047	63,789	83,039	30%	397,199	448,004	541,600	21%
Total Expenditures	2,794,005	3,314,053	3,411,819	3%	4,857,775	5,275,270	5,371,294	2%	14,345,261	15,810,195	13,985,063	-11.54%
Excess (Deficiency)	221,102	(342,810)	(403,351)	18%	(273,154)	(73,258)	(32,993)	-55%	1,087,173	(326,455)	(6,000)	-98%
Transfers In/Other Sources	-	-	-		-	-	-		-	-	-	
Interfund Transfers Out/Other Uses	-	-	-		-	-	-		-	-	-	
Contributions	-	-	-		325,726	-	-		-	-	-	
Total Other Sources & Uses	-	-	-		325,726	-	-		-	-	-	
Change in Fund Balance	221,102	(342,810)	(403,351)	18%	52,572	(73,258)	(32,993)	-55%	1,087,173	(326,455)	(6,000)	-98%
Beginning Fund Balance	1,141,820	1,362,921	1,020,111	-25%	53,679	106,251	32,993	-69%	1,735,799	2,822,970	2,496,515	-12%
Ending Fund Balance	1,362,921	1,020,111	616,760	-40%	106,251	32,993	0	-100%	2,822,970	2,496,515	2,490,515	0%

Coachella Valley Unified School District
2022-2023 Adopted Budget
All Other Funds

	Deferred Maintenance Program				Building Bond Fund				Developer Fees			
	Fund 14				Fund 21				Fund 25			
	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year
<u>Revenues</u>												
LCFF												
Federal Revenue	-	-	-						-	-	-	
State Revenue	-	-	-						-	-	-	
Local Revenue	956	1,200	700	-42%	255,076	110,000	58,586	-47%	4,925,810	4,907,356	3,700,000	-25%
Total Revenues	956	1,200	700	-42%	255,076	110,000	58,586	-47%	4,925,810	4,907,356	3,700,000	-25%
<u>Expenditures</u>												
Certificated Salaries	-	-			-	-	-		-	-	-	
Classified Salaries	-	-			67,760	151,802	169,917	12%	-	-	-	
Employee Benefits	-	-			27,947	77,035	130,646	70%	-	-	-	
Books & Supplies	-	-			5,066	-	-		776,869	828,132	75,000	-91%
Services and Operating Expenses	-	-	1,743,115	#DIV/0!	1,777,467	719,556	806,519	12%	7,244	341,439	4,163,759	1119%
Capital Outlay	-	-			23,198,827	5,621,832	24,174,124	330%	33,287	335,101	6,825,000	1937%
Support and Indirect Costs	-	-			-	-	-		-	-	-	
Total Expenditures	-	-	1,743,115	#DIV/0!	25,077,068	6,570,225	25,281,206	285%	817,400	1,504,672	11,063,759	635%
Excess (Deficiency)	956	1,200	(1,742,415)	-145301%	(24,821,992)	(6,460,225)	(25,222,620)	290%	4,108,409	3,402,684	(7,363,759)	-316%
Transfers In/Other Sources	-					-	-		-	-	-	
Interfund Transfers Out/Other Uses	400,000	400,000	400,000	0%		-	-		-	-	-	
Contributions						-	-		-	-	-	
Total Other Sources & Uses	400,000	400,000	400,000	0%	-	-	-		-	-	-	
Change in Fund Balance	400,956	401,200	(1,342,415)	-435%	(24,821,992)	(6,460,225)	(25,222,620)	290%	4,108,409	3,402,684	(7,363,759)	-316%
Beginning Fund Balance	540,258	941,215	1,342,415	43%	65,188,810	40,366,819	33,906,594	-16%	12,203,490	16,311,899	19,714,583	21%
Ending Fund Balance	941,215	1,342,415	-	-100%	40,366,818	33,906,594	8,683,974	-74%	16,311,899	19,714,583	12,350,824	-37%

Coachella Valley Unified School District
2022-2023 Adopted Budget
All Other Funds

	State Capital Projects Fund				Special Reserve Fund				Self Insurance Fund			
	<i>Fund 35</i>				<i>Fund 40</i>				<i>Fund 67</i>			
	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year	Unaudited Actuals 2020-2021	Estimated Actuals 2021-2022	Adopted Budget 2022-2023	% Change over Prior Year
<u>Revenues</u>												
LCFF												
Federal Revenue	-	-			-	-						
State Revenue	-	-			-	-						
Local Revenue	3,752	225	160	-29%	5,384,191	5,210,658	4,830,000	-7%	5,024,304	4,677,241	4,876,222	4%
Total Revenues	3,752	225	160	-29%	5,384,191	5,210,658	4,830,000	-7%	5,024,304	4,677,241	4,876,222	4%
<u>Expenditures</u>												
Certificated Salaries	-	-	-		-	-	-					
Classified Salaries	-	-	-		40,092	19,110	-	-100%				
Employee Benefits	-	-	-		22,943	13,048	-	-100%		2,246,259	2,010,957	-10%
Books & Supplies	172	-	40.00		-	-	-					
Services and Operating Expenses	-	-	175,656		2,420	2,420	-	-100%	4,145,333	3,064,551	3,700,680	21%
Capital Outlay	834,126	4,680	18,005	285%	133,690	-	276,603					
Support and Indirect Costs	-	-	-		3,219,584	3,204,431	3,273,615	2%				
Total Expenditures	834,298	4,680	193,701	4039%	3,418,729	3,239,009	3,550,218	10%	4,145,333	5,310,810	5,711,637	8%
Excess (Deficiency)	(830,546)	(4,455)	(193,541)	4244%	1,965,462	1,971,649	1,279,782	-35%	878,971	(633,569)	(835,415)	32%
Transfers In/Other Sources	-	-							-	-		
Interfund Transfers Out/Other Uses	-	-							-	-		
Contributions		-										
Total Other Sources & Uses	-	-	-						-	-		
Change in Fund Balance	(830,546)	(4,455)	(193,541)	4244%	1,965,462	1,971,649	1,279,782	-35%	878,971	(633,569)	(835,415)	32%
Beginning Fund Balance	1,028,542	197,996	193,541	-2%	10,511,032	12,476,495	14,448,144	16%	3,463,684	4,342,656	3,709,087	-15%
Ending Fund Balance	197,996	193,541	0	-100%	12,476,494	14,448,144	15,727,926	9%	4,342,655	3,709,087	2,873,672	-23%

Budget Certification Criteria & Standards

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for
inspection at:

Place: 87225 Church St.,
Thermal, CA 92274
Date: June 06, 2022

Public Hearing:

Place: 87225 Church St.
Thermal, Ca 92274
Date: June 09, 2022
Time: 08:00 PM

Adoption
Date: June 23, 2022

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

Contact person for additional information on the budget reports:

Name: Veronica Zepeda Telephone: 760-848-1066
Title: Interim Assistant Superintendent E-mail: vzepeda@cv.usd.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

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2022-23 Budget
School District Certification

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Form CB
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3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes

S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 23, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

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A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

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

CRITERIA AND STANDARDS**1. CRITERION: Average Daily Attendance**

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

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

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

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

15,356.34

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	16,882	16,869	
	Charter School			
	Total ADA	16,882	16,869	0.1% Met
Second Prior Year (2020-21)	District Regular	16,577	16,687	
	Charter School			
	Total ADA	16,577	16,687	N/A Met
First Prior Year (2021-22)	District Regular	16,628	16,687	
	Charter School		0	
	Total ADA	16,628	16,687	N/A Met
Budget Year (2022-23)	District Regular	15,470		
	Charter School	0		
	Total ADA	15,470		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

15,356.3

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	17,439	17,887		
	Charter School				
	Total Enrollment	17,439	17,887	N/A	Met
Second Prior Year (2020-21)	District Regular	17,425	17,539		
	Charter School				
	Total Enrollment	17,425	17,539	N/A	Met
First Prior Year (2021-22)	District Regular	17,028	16,625		

Budget Year (2022-23)	Charter School				
	Total Enrollment	17,028	16,625	2.4%	Not Met
	District Regular	16,445			
	Total Enrollment	16,445			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

The district had unexpected decrease in enrollment after the return to in person instruction.

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	16,645	17,887	
	Charter School		0	
	Total ADA/Enrollment	16,645	17,887	93.1%
Second Prior Year (2020-21)	District Regular	16,687	17,539	
	Charter School	0		
	Total ADA/Enrollment	16,687	17,539	95.1%
First Prior Year (2021-22)	District Regular	14,703	16,625	
	Charter School			

Total ADA/Enrollment	14,703	16,625	88.4%
Historical Average Ratio:			92.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.7%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	15,356	16,445	93.4%	Not Met
	Charter School	0			
	Total ADA/Enrollment	15,356	16,445		
1st Subsequent Year (2023-24)	District Regular	15,188	16,265	93.4%	Not Met
	Charter School				
	Total ADA/Enrollment	15,188	16,265		
2nd Subsequent Year (2024-25)	District Regular	15,020	16,085	93.4%	Not Met
	Charter School				
	Total ADA/Enrollment	15,020	16,085		

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district is using this years enrollment multiplied by the pre COVID three year average ADA percentage.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue
Basic Aid
Necessary Small School

The District must select which LCFF revenue standard applies.

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

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	16,744.40	15,527.25	15,359.16	15,191.08
b. Prior Year ADA (Funded)		16,744.40	15,527.25	15,359.16
c. Difference (Step 1a minus Step 1b)		(1,217.15)	(168.09)	(168.08)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(7.27%)	(1.08%)	(1.09%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	219,270,699.00	216,219,521.00	220,278,907.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	14,384,157.85	11,632,610.23	8,855,212.06
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

-0.7%	4.3%	2.9%
-1.71% to 0.29%	3.30% to 5.30%	1.93% to 3.93%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,289,554.00	37,289,554.00	37,289,554.00	37,289,554.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	219,632,943.00	216,609,739.00	224,392,128.00	230,641,019.00
District's Projected Change in LCFF Revenue:		(1.38%)	3.59%	2.78%
LCFF Revenue Standard		-1.71% to 0.29%	3.30% to 5.30%	1.93% to 3.93%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	151,752,898.51	165,587,882.50	91.6%
Second Prior Year (2020-21)	149,571,476.88	163,751,625.12	91.3%
First Prior Year (2021-22)	156,688,787.00	174,982,537.00	89.5%
Historical Average Ratio:			90.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	168,815,278.00	196,939,703.00	85.7%	Not Met
1st Subsequent Year (2023-24)	168,469,941.00	196,829,535.00	85.6%	Not Met
2nd Subsequent Year (2024-25)	168,101,734.00	194,904,690.00	86.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Increase in one time funding for expenses other than salaries and benefits.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.71%)	4.30%	2.93%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-10.71% to 9.29%	-5.70% to 14.30%	-7.07% to 12.93%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.71% to 4.29%	-0.70% to 9.30%	-2.07% to 7.93%

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

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

years. All other data are extracted or calculated.

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

Percent Change Change Is
Outside

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
----------------------------	--------	--------------------	-------------------

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	41,636,725.00		
Budget Year (2022-23)	48,715,219.00	17.00%	Yes
1st Subsequent Year (2023-24)	49,702,113.00	2.03%	No
2nd Subsequent Year (2024-25)	50,499,683.00	1.60%	No

Explanation:
(required if Yes)

ESSER Plan in place and implementation in progress, revenues are budgeted to cover anticipated expenses.

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

First Prior Year (2021-22)	42,303,362.00		
Budget Year (2022-23)	27,152,653.00	(35.81%)	Yes
1st Subsequent Year (2023-24)	27,174,261.00	.08%	No
2nd Subsequent Year (2024-25)	27,188,243.00	.05%	No

Explanation:
(required if Yes)

Changes in State One Time COVID Relief funding.

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

First Prior Year (2021-22)	9,257,882.00		
Budget Year (2022-23)	11,811,949.00	27.59%	Yes
1st Subsequent Year (2023-24)	12,382,402.00	4.83%	No
2nd Subsequent Year (2024-25)	12,833,710.00	3.64%	No

Explanation:
(required if Yes)

Increase in AB602 funding from SELPA.

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

First Prior Year (2021-22)	18,549,273.00		
Budget Year (2022-23)	18,838,157.00	1.56%	No
1st Subsequent Year (2023-24)	18,122,338.00	(3.80%)	Yes
2nd Subsequent Year (2024-25)	18,391,592.00	1.49%	No

Explanation:
(required if Yes)

Decrease in one time expenses.

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

First Prior Year (2021-22)	38,035,467.00		
Budget Year (2022-23)	40,446,289.00	6.34%	Yes
1st Subsequent Year (2023-24)	41,306,241.00	2.13%	No
2nd Subsequent Year (2024-25)	41,836,387.00	1.28%	No

Explanation:

Increase in ESSER funding uses.

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	93,197,969.00			
Budget Year (2022-23)	87,679,821.00	(5.92%)		Met
1st Subsequent Year (2023-24)	89,258,776.00	1.80%		Met
2nd Subsequent Year (2024-25)	90,521,636.00	1.41%		Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)				
First Prior Year (2021-22)	56,584,740.00			
Budget Year (2022-23)	59,284,446.00	4.77%		Met
1st Subsequent Year (2023-24)	59,428,579.00	.24%		Met
2nd Subsequent Year (2024-25)	60,227,979.00	1.35%		Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	292,391,735.00		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	292,391,735.00	8,771,752.05	9,959,418.00 Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	7,942,920.00	8,819,658.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	24,674,082.77	22,838,346.21	32,071,889.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	24,674,082.77	30,781,266.21	40,891,547.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	242,070,908.16	264,763,996.58	293,988,597.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	242,070,908.16	264,763,996.58	293,988,597.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.2%	11.6%	13.9%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.4%	3.9%	4.6%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	9,225,189.67	165,587,882.50	N/A	Met
Second Prior Year (2020-21)	11,456,586.23	163,751,625.12	N/A	Met
First Prior Year (2021-22)	9,667,413.00	174,982,537.00	N/A	Met
Budget Year (2022-23) (Information only)	(18,686,908.00)	196,939,703.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000

1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	9,738,596.00	15,527,396.72	N/A	Met
Second Prior Year (2020-21)	16,885,855.00	24,752,586.39	N/A	Met
First Prior Year (2021-22)	26,683,388.00	36,209,171.00	N/A	Met
Budget Year (2022-23) (Information only)	45,876,584.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	15,356	15,188	15,020
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

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

1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	326,864,369.00	327,718,788.00	327,796,617.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	326,864,369.00	327,718,788.00	327,796,617.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,805,931.07	9,831,563.64	9,833,898.51
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	9,805,931.07	9,831,563.64	9,833,898.51

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,805,931.00	9,831,564.00	9,833,899.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,398,708.00	2,224,859.00	269,578.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	22,204,639.00	12,056,423.00	10,103,477.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.79%	3.68%	3.08%
District's Reserve Standard (Section 10B, Line 7):		9,805,931.07	9,831,563.64	9,833,898.51
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(39,433,582.00)			
Budget Year (2022-23)	(42,438,072.00)	3,004,490.00	7.6%	Met
1st Subsequent Year (2023-24)	(41,819,340.00)	(618,732.00)	(1.5%)	Met
2nd Subsequent Year (2024-25)	(41,817,490.00)	(1,850.00)	0.0%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	400,000.00			
Budget Year (2022-23)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	400,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				

General Obligation Bonds	35	Bond Interest & Redevelopment	Bond Interest & Redevelopment Fund 7439	226,554,876
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bank of America	4	Special Reserve Fund (40)	Special Reserve Fund (40)	6,899,125
Capital One Public (2003 & 2003E)	10	Special Reserve Fund (40)	Special Reserve Fund (40)	5,876,060
2014 Refunding COP	15	Special Reserve Fund (40)	Special Reserve Fund (40)	18,423,450
Community Bus Bank/ Mega Bank	9	General Fund Utilities Savings	California Clean Energy (01)	5,661,480
Santander Bus Lease	7	General Fund Transportation Budget	10 Bus Municipal Lease Agreement (01)	1,525,747
TOTAL:				264,940,738

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	17,869,430	18,307,236	19,159,369	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bank of America	1,048,875	1,045,500	1,045,500	1,043,875
Capital One Public (2003 & 2003E)	703,940	749,331	752,855	750,445
2014 Refunding COP	1,561,550	1,622,050	1,682,250	1,688,750
Community Bus Bank/ Mega Bank	498,549	531,256	571,208	617,421
Santander Bus Lease	251,536	251,536	251,536	251,536
Total Annual Payments:	21,933,880	22,506,909	23,462,718	4,352,027
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes

to increase in total

Scheduled payments per original debt schedule and budgeted in future years.

annual payments)

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

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

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

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
2,010,957	0

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

83,624,766.00
0.00
83,624,766.00
Actuarial
Dec 07, 2021

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
4,070,999.00	4,070,999.00	4,070,999.00
4,070,999.00	4,070,999.00	4,070,999.00
2,548,317.00	2,548,317.00	2,548,317.00
124.00	124.00	124.00

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

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

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

Yes

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

CVUSD purchases property and liability coverage from Riverside Schools Insurance Authority and Southern California Regional Excess Liability Fund Joint Powers Authorities. Both of these programs are funded based on actuarial studies by an independent firm, up to \$250,000 per occurrence for property and \$25,000,000 per occurrence for liability. The District is self insured for workers compensation coverage through the Protected Insurance Program for School and Community Colleges, a finite risk transfer pooling program. The District is also fully self-insured for dental and vision benefits.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

0.00
0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	4,876,222.00	4,876,222.00	4,876,222.00
b. Amount contributed (funded) for self-insurance programs	4,876,222.00	4,876,222.00	4,876,222.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	902	893	877	861

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

No negotiations have begun for fiscal year 2022-2023.

Negotiations Settled

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

If Yes, date of budget revision board
adoption:

4. Period covered by the agreement:

Begin
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

% change in salary schedule
from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1472149

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Certificated (Non-management) Health and Welfare (H&W) Benefits1. Are costs of H&W benefit changes included in the budget and
MYPs?

2. Total cost of H&W benefits

17569265

17567798

17586507

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	964	964	964	964

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:							
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
	If Yes, date of Superintendent and CBO certification:							
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?							
	If Yes, date of budget revision board adoption:							
4.	Period covered by the agreement:	Begin Date: <table><tr><td></td><td>End Date: <table><tr><td></td></tr></table></td></tr></table>		End Date: <table><tr><td></td></tr></table>				
	End Date: <table><tr><td></td></tr></table>							
5.	Salary settlement:	<table><tr><td>Budget Year</td><td>1st Subsequent Year</td><td>2nd Subsequent Year</td></tr><tr><td>(2022-23)</td><td>(2023-24)</td><td>(2024-25)</td></tr></table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<table><tr><td></td><td></td><td></td></tr></table>						

One Year Agreement

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

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	<table><tr><td>595112</td></tr></table>	595112					
595112								
		<table><tr><td>Budget Year</td><td>1st Subsequent Year</td><td>2nd Subsequent Year</td></tr><tr><td>(2022-23)</td><td>(2023-24)</td><td>(2024-25)</td></tr></table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						
7.	Amount included for any tentative salary schedule increases	<table><tr><td>0</td><td>0</td><td>0</td></tr></table>	0	0	0			
0	0	0						
		<table><tr><td>Budget Year</td><td>1st Subsequent Year</td><td>2nd Subsequent Year</td></tr><tr><td>(2022-23)</td><td>(2023-24)</td><td>(2024-25)</td></tr></table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						

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

		<table><tr><td>(2022-23)</td><td>(2023-24)</td><td>(2024-25)</td></tr></table>	(2022-23)	(2023-24)	(2024-25)
(2022-23)	(2023-24)	(2024-25)			
1.	Are costs of H&W benefit changes included in the budget and MYPs?	<table><tr><td>Yes</td><td>Yes</td><td>Yes</td></tr></table>	Yes	Yes	Yes
Yes	Yes	Yes			
2.	Total cost of H&W benefits	<table><tr><td>16281371</td><td>16796030</td><td>16957123</td></tr></table>	16281371	16796030	16957123
16281371	16796030	16957123			
3.	Percent of H&W cost paid by employer	<table><tr><td></td><td></td><td></td></tr></table>			
4.	Percent projected change in H&W cost over prior year	<table><tr><td></td><td></td><td></td></tr></table>			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	
1.0%	1.0%	1.0%

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	113.6	113.6	113.6	113.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

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

Health and Welfare (H&W)
Benefits

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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 23, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No

Yes

Yes

No

No

No

No

No

Yes

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			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	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	219,270,699.00	0.00	219,270,699.00	216,219,521.00	0.00	216,219,521.00	-1.4%
2) Federal Revenue		8100-8299	450,000.00	41,186,725.00	41,636,725.00	450,000.00	48,265,219.00	48,715,219.00	17.0%
3) Other State Revenue		8300-8599	3,529,708.00	38,773,654.00	42,303,362.00	3,191,346.00	23,961,307.00	27,152,653.00	-35.8%
4) Other Local Revenue		8600-8799	833,125.00	8,424,757.00	9,257,882.00	830,000.00	10,981,949.00	11,811,949.00	27.6%
5) TOTAL, REVENUES			224,083,532.00	88,385,136.00	312,468,668.00	220,690,867.00	83,208,475.00	303,899,342.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	80,230,609.00	26,314,577.00	106,545,186.00	82,039,735.00	35,256,136.00	117,295,871.00	10.1%
2) Classified Salaries		2000-2999	27,000,225.00	14,235,141.00	41,235,366.00	30,587,551.00	16,542,950.00	47,130,501.00	14.3%
3) Employee Benefits		3000-3999	49,457,953.00	35,078,659.00	84,536,612.00	56,187,992.00	41,644,792.00	97,832,784.00	15.7%
4) Books and Supplies		4000-4999	5,899,366.00	12,649,907.00	18,549,273.00	8,845,080.00	9,993,077.00	18,838,157.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	13,181,463.00	24,854,004.00	38,035,467.00	17,892,838.00	22,553,451.00	40,446,289.00	6.3%
6) Capital Outlay		6000-6999	453,039.00	2,593,859.00	3,046,898.00	2,387,540.00	1,214,482.00	3,602,022.00	18.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,525,971.00	722,563.00	2,248,534.00	1,552,794.00	500,000.00	2,052,794.00	-8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,766,089.00)	2,157,350.00	(608,739.00)	(2,553,827.00)	1,819,778.00	(734,049.00)	20.6%
9) TOTAL, EXPENDITURES			174,982,537.00	118,606,060.00	293,588,597.00	196,939,703.00	129,524,666.00	326,464,369.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,100,995.00	(30,220,924.00)	18,880,071.00	23,751,164.00	(46,316,191.00)	(22,565,027.00)	-219.5%
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	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,433,582.00)	39,433,582.00	0.00	(42,438,072.00)	42,438,072.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,433,582.00)	39,033,582.00	(400,000.00)	(42,438,072.00)	42,038,072.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,667,413.00	8,812,658.00	18,480,071.00	(18,686,908.00)	(4,278,119.00)	(22,965,027.00)	-224.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service 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)	
a) As of July 1 - Unaudited		9791	36,209,171.00	15,150,124.00	51,359,295.00	45,876,584.00	23,962,782.00	69,839,366.00	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,209,171.00	15,150,124.00	51,359,295.00	45,876,584.00	23,962,782.00	69,839,366.00	36.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,209,171.00	15,150,124.00	51,359,295.00	45,876,584.00	23,962,782.00	69,839,366.00	36.0%
2) Ending Balance, June 30 (E + F1e)			45,876,584.00	23,962,782.00	69,839,366.00	27,189,676.00	19,684,663.00	46,874,339.00	-32.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	16,081.00	0.00	16,081.00	16,081.00	0.00	16,081.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,962,782.00	23,962,782.00	0.00	19,684,663.00	19,684,663.00	-17.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,918,956.00	0.00	4,918,956.00	4,918,956.00	0.00	4,918,956.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,819,658.00	0.00	8,819,658.00	9,805,931.00	0.00	9,805,931.00	11.2%
Unassigned/Unappropriated Amount		9790	32,071,889.00	0.00	32,071,889.00	12,398,708.00	0.00	12,398,708.00	-61.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	45,876,584.00	23,962,782.00	69,839,366.00				
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				

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			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	Resource Codes	Object Codes							
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				
9) TOTAL, ASSETS			45,876,584.00	23,962,782.00	69,839,366.00				
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 Pay able		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									
(G9 + H2) - (I6 + J2)			45,876,584.00	23,962,782.00	69,839,366.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	130,498,923.00	0.00	130,498,923.00	133,900,589.00	0.00	133,900,589.00	2.6%
Education Protection Account State Aid - Current Year		8012	51,844,466.00	0.00	51,844,466.00	45,419,596.00	0.00	45,419,596.00	-12.4%
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	243,304.00	0.00	243,304.00	243,304.00	0.00	243,304.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,048,319.00	0.00	25,048,319.00	25,048,319.00	0.00	25,048,319.00	0.0%

Budget, July 1
General Fund/County School Service 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)	
Unsecured Roll Taxes		8042	1,135,050.00	0.00	1,135,050.00	1,135,050.00	0.00	1,135,050.00	0.0%
Prior Years' Taxes		8043	1,534,311.00	0.00	1,534,311.00	1,534,311.00	0.00	1,534,311.00	0.0%
Supplemental Taxes		8044	813,805.00	0.00	813,805.00	813,805.00	0.00	813,805.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,482,496.00)	0.00	(2,482,496.00)	(2,482,496.00)	0.00	(2,482,496.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,997,261.00	0.00	10,997,261.00	10,997,261.00	0.00	10,997,261.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			219,632,943.00	0.00	219,632,943.00	216,609,739.00	0.00	216,609,739.00	-1.4%
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	(362,244.00)	0.00	(362,244.00)	(390,218.00)	0.00	(390,218.00)	7.7%
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			219,270,699.00	0.00	219,270,699.00	216,219,521.00	0.00	216,219,521.00	-1.4%
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	2,913,879.00	2,913,879.00	0.00	3,368,959.00	3,368,959.00	15.6%
Special Education Discretionary Grants		8182	0.00	61,386.00	61,386.00	0.00	741,446.00	741,446.00	1,107.8%
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	1,127,193.00	1,127,193.00	0.00	1,006,847.00	1,006,847.00	-10.7%
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		13,348,511.00	13,348,511.00		11,120,774.00	11,120,774.00	-16.7%

Budget, July 1
General Fund/County School Service 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)	
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		2,007,527.00	2,007,527.00		1,974,938.00	1,974,938.00	-1.6%
Title III, Part A, Immigrant Student Program	4201	8290		52,258.00	52,258.00		14,898.00	14,898.00	-71.5%
Title III, Part A, English Learner Program	4203	8290		1,308,811.00	1,308,811.00		1,523,783.00	1,523,783.00	16.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		5,149,388.00	5,149,388.00		6,079,184.00	6,079,184.00	18.1%
Career and Technical Education	3500-3599	8290		235,466.00	235,466.00		235,466.00	235,466.00	0.0%
All Other Federal Revenue	All Other	8290	450,000.00	14,982,306.00	15,432,306.00	450,000.00	22,198,924.00	22,648,924.00	46.8%
TOTAL, FEDERAL REVENUE			450,000.00	41,186,725.00	41,636,725.00	450,000.00	48,265,219.00	48,715,219.00	17.0%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	765,954.00	765,954.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	695,953.00	0.00	695,953.00	688,155.00	0.00	688,155.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	2,833,755.00	998,205.00	3,831,960.00	2,503,191.00	998,205.00	3,501,396.00	-8.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,988,014.00	3,988,014.00		5,543,586.00	5,543,586.00	39.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service 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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,631,580.00	1,631,580.00		2,996,980.00	2,996,980.00	83.7%
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	31,389,901.00	31,389,901.00	0.00	14,422,536.00	14,422,536.00	-54.1%
TOTAL, OTHER STATE REVENUE			3,529,708.00	38,773,654.00	42,303,362.00	3,191,346.00	23,961,307.00	27,152,653.00	-35.8%
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	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	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Budget, July 1
General Fund/County School Service 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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	403,125.00	206,647.00	609,772.00	400,000.00	300,000.00	700,000.00	14.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,218,110.00	8,218,110.00		10,681,949.00	10,681,949.00	30.0%
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			833,125.00	8,424,757.00	9,257,882.00	830,000.00	10,981,949.00	11,811,949.00	27.6%
TOTAL, REVENUES			224,083,532.00	88,385,136.00	312,468,668.00	220,690,867.00	83,208,475.00	303,899,342.00	-2.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	69,524,011.00	22,075,560.00	91,599,571.00	70,616,763.00	29,569,271.00	100,186,034.00	9.4%
Certificated Pupil Support Salaries		1200	3,013,971.00	1,405,264.00	4,419,235.00	3,293,127.00	2,387,299.00	5,680,426.00	28.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,510,702.00	1,839,598.00	9,350,300.00	7,904,258.00	1,997,738.00	9,901,996.00	5.9%
Other Certificated Salaries		1900	181,925.00	994,155.00	1,176,080.00	225,587.00	1,301,828.00	1,527,415.00	29.9%

Budget, July 1
General Fund/County School Service 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)	
TOTAL, CERTIFICATED SALARIES			80,230,609.00	26,314,577.00	106,545,186.00	82,039,735.00	35,256,136.00	117,295,871.00	10.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,411,350.00	9,795,063.00	11,206,413.00	1,416,287.00	10,967,610.00	12,383,897.00	10.5%
Classified Support Salaries		2200	13,151,763.00	2,518,917.00	15,670,680.00	13,957,366.00	3,481,502.00	17,438,868.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	1,899,966.00	378,991.00	2,278,957.00	3,199,634.00	517,128.00	3,716,762.00	63.1%
Clerical, Technical and Office Salaries		2400	6,243,795.00	937,328.00	7,181,123.00	7,484,877.00	998,369.00	8,483,246.00	18.1%
Other Classified Salaries		2900	4,293,351.00	604,842.00	4,898,193.00	4,529,387.00	578,341.00	5,107,728.00	4.3%
TOTAL, CLASSIFIED SALARIES			27,000,225.00	14,235,141.00	41,235,366.00	30,587,551.00	16,542,950.00	47,130,501.00	14.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,809,223.00	17,201,664.00	30,010,887.00	15,458,873.00	18,699,256.00	34,158,129.00	13.8%
PERS		3201-3202	5,581,673.00	3,282,123.00	8,863,796.00	7,565,359.00	4,253,635.00	11,818,994.00	33.3%
OASDI/Medicare/Alternative		3301-3302	3,305,261.00	1,558,701.00	4,863,962.00	3,522,750.00	1,781,732.00	5,304,482.00	9.1%
Health and Welfare Benefits		3401-3402	20,899,735.00	10,268,084.00	31,167,819.00	23,055,811.00	13,808,647.00	36,864,458.00	18.3%
Unemployment Insurance		3501-3502	1,383,978.00	482,616.00	1,866,594.00	664,707.00	259,006.00	923,713.00	-50.5%
Workers' Compensation		3601-3602	4,195,730.00	1,763,693.00	5,959,423.00	4,558,003.00	2,096,311.00	6,654,314.00	11.7%
OPEB, Allocated		3701-3702	483,335.00	185,018.00	668,353.00	479,809.00	220,663.00	700,472.00	4.8%
OPEB, Active Employees		3751-3752	799,018.00	336,760.00	1,135,778.00	882,680.00	525,542.00	1,408,222.00	24.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,457,953.00	35,078,659.00	84,536,612.00	56,187,992.00	41,644,792.00	97,832,784.00	15.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,203.00	2,239,835.00	2,245,038.00	62,665.00	720,000.00	782,665.00	-65.1%
Books and Other Reference Materials		4200	14,360.00	20,466.00	34,826.00	22,286.00	60,639.00	82,925.00	138.1%
Materials and Supplies		4300	5,247,924.00	7,977,093.00	13,225,017.00	6,938,339.00	8,155,106.00	15,093,445.00	14.1%
Noncapitalized Equipment		4400	631,879.00	2,412,513.00	3,044,392.00	1,821,790.00	1,057,332.00	2,879,122.00	-5.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,899,366.00	12,649,907.00	18,549,273.00	8,845,080.00	9,993,077.00	18,838,157.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	215,100.00	215,100.00	0.00	429,701.00	429,701.00	99.8%
Travel and Conferences		5200	342,054.00	1,416,604.00	1,758,658.00	935,897.00	1,657,825.00	2,593,722.00	47.5%
Dues and Memberships		5300	106,806.00	900.00	107,706.00	67,888.00	300.00	68,188.00	-36.7%
Insurance		5400 - 5450	1,668,400.00	0.00	1,668,400.00	1,600,000.00	0.00	1,600,000.00	-4.1%
Operations and Housekeeping Services		5500	4,968,035.00	130,641.00	5,098,676.00	5,509,228.00	139,550.00	5,648,778.00	10.8%

Budget, July 1
General Fund/County School Service 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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,646,494.00	351,018.00	1,997,512.00	1,569,277.00	481,300.00	2,050,577.00	2.7%
Transfers of Direct Costs		5710	(727,227.00)	727,227.00	0.00	(930,081.00)	930,081.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,878.00)	58,695.00	54,817.00	(11,000.00)	63,700.00	52,700.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	5,003,131.00	21,867,416.00	26,870,547.00	8,500,638.00	18,822,360.00	27,322,998.00	1.7%
Communications		5900	177,648.00	86,403.00	264,051.00	650,991.00	28,634.00	679,625.00	157.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,181,463.00	24,854,004.00	38,035,467.00	17,892,838.00	22,553,451.00	40,446,289.00	6.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	1,930,000.00	0.00	1,930,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	70,169.00	80,169.00	0.00	255,000.00	255,000.00	218.1%
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	443,039.00	2,523,690.00	2,966,729.00	457,540.00	959,482.00	1,417,022.00	-52.2%
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			453,039.00	2,593,859.00	3,046,898.00	2,387,540.00	1,214,482.00	3,602,022.00	18.2%
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	770,318.00	722,563.00	1,492,881.00	770,000.00	500,000.00	1,270,000.00	-14.9%
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									

Budget, July 1
General Fund/County School Service 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)	
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	269,471.00	0.00	269,471.00	247,855.00	0.00	247,855.00	-8.0%
Other Debt Service - Principal		7439	486,182.00	0.00	486,182.00	534,939.00	0.00	534,939.00	10.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,525,971.00	722,563.00	2,248,534.00	1,552,794.00	500,000.00	2,052,794.00	-8.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,157,350.00)	2,157,350.00	0.00	(1,819,778.00)	1,819,778.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(608,739.00)	0.00	(608,739.00)	(734,049.00)	0.00	(734,049.00)	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,766,089.00)	2,157,350.00	(608,739.00)	(2,553,827.00)	1,819,778.00	(734,049.00)	20.6%
TOTAL, EXPENDITURES			174,982,537.00	118,606,060.00	293,588,597.00	196,939,703.00	129,524,666.00	326,464,369.00	11.2%
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	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service 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)	
Other Authorized Interfund Transfers Out		7619	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(39,433,582.00)	39,433,582.00	0.00	(42,438,072.00)	42,438,072.00	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			(39,433,582.00)	39,433,582.00	0.00	(42,438,072.00)	42,438,072.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(39,433,582.00)	39,033,582.00	(400,000.00)	(42,438,072.00)	42,038,072.00	(400,000.00)	0.0%

Budget, July 1
General Fund/County School Service 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	219,270,699.00	0.00	219,270,699.00	216,219,521.00	0.00	216,219,521.00	-1.4%
2) Federal Revenue		8100-8299	450,000.00	41,186,725.00	41,636,725.00	450,000.00	48,265,219.00	48,715,219.00	17.0%
3) Other State Revenue		8300-8599	3,529,708.00	38,773,654.00	42,303,362.00	3,191,346.00	23,961,307.00	27,152,653.00	-35.8%
4) Other Local Revenue		8600-8799	833,125.00	8,424,757.00	9,257,882.00	830,000.00	10,981,949.00	11,811,949.00	27.6%
5) TOTAL, REVENUES			224,083,532.00	88,385,136.00	312,468,668.00	220,690,867.00	83,208,475.00	303,899,342.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	108,097,500.00	88,358,499.00	196,455,999.00	115,067,214.00	97,150,011.00	212,217,225.00	8.0%
2) Instruction - Related Services	2000-2999		19,149,296.00	6,315,709.00	25,465,005.00	22,749,074.00	7,389,647.00	30,138,721.00	18.4%
3) Pupil Services	3000-3999		20,225,883.00	11,831,008.00	32,056,891.00	22,590,012.00	12,769,401.00	35,359,413.00	10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		473.00	0.00	473.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,571,983.00	2,197,811.00	12,769,794.00	16,708,367.00	2,700,178.00	19,408,545.00	52.0%
8) Plant Services	8000-8999		15,411,431.00	9,180,470.00	24,591,901.00	18,272,242.00	9,015,429.00	27,287,671.00	11.0%
9) Other Outgo	9000-9999		1,525,971.00	722,563.00	2,248,534.00	1,552,794.00	500,000.00	2,052,794.00	-8.7%
10) TOTAL, EXPENDITURES			174,982,537.00	118,606,060.00	293,588,597.00	196,939,703.00	129,524,666.00	326,464,369.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49,100,995.00	(30,220,924.00)	18,880,071.00	23,751,164.00	(46,316,191.00)	(22,565,027.00)	-219.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929 7600-7629							
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses		8930-8979 7630-7699							
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,433,582.00)	39,433,582.00	0.00	(42,438,072.00)	42,438,072.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,433,582.00)	39,033,582.00	(400,000.00)	(42,438,072.00)	42,038,072.00	(400,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,667,413.00	8,812,658.00	18,480,071.00	(18,686,908.00)	(4,278,119.00)	(22,965,027.00)	-224.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service 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)	
a) As of July 1 - Unaudited		9791	36,209,171.00	15,150,124.00	51,359,295.00	45,876,584.00	23,962,782.00	69,839,366.00	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,209,171.00	15,150,124.00	51,359,295.00	45,876,584.00	23,962,782.00	69,839,366.00	36.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,209,171.00	15,150,124.00	51,359,295.00	45,876,584.00	23,962,782.00	69,839,366.00	36.0%
2) Ending Balance, June 30 (E + F1e)			45,876,584.00	23,962,782.00	69,839,366.00	27,189,676.00	19,684,663.00	46,874,339.00	-32.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	16,081.00	0.00	16,081.00	16,081.00	0.00	16,081.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,962,782.00	23,962,782.00	0.00	19,684,663.00	19,684,663.00	-17.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,918,956.00	0.00	4,918,956.00	4,918,956.00	0.00	4,918,956.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,819,658.00	0.00	8,819,658.00	9,805,931.00	0.00	9,805,931.00	11.2%
Unassigned/Unappropriated Amount		9790	32,071,889.00	0.00	32,071,889.00	12,398,708.00	0.00	12,398,708.00	-61.3%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	9,888,397.00	9,888,397.00
6266	Educator Effectiveness, FY 2021-22	4,207,332.00	2,847,000.00
6300	Lottery: Instructional Materials	699,669.00	887,874.00
6500	Special Education	642,038.00	836,638.00
6546	Mental Health-Related Services	2,151,735.00	1,766,355.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	604,131.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	161,823.00	0.00
7085	Learning Communities for School Success Program	1,698,550.00	692,214.00
7311	Classified School Employee Professional Development Block Grant	106,975.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	188,931.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1.00	1.00
7510	Low-Performing Students Block Grant	74,907.00	0.00

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,148,699.00	1,148,699.00
9010	Other Restricted Local	2,389,594.00	1,617,485.00
Total, Restricted Balance		23,962,782.00	19,684,663.00

Budgets by Fund

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	602,563.00	634,194.00	5.2%
3) Other State Revenue		8300-8599	2,317,680.00	2,349,274.00	1.4%
4) Other Local Revenue		8600-8799	51,000.00	25,000.00	-51.0%
5) TOTAL, REVENUES			2,971,243.00	3,008,468.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,613,111.00	1,686,420.00	4.5%
2) Classified Salaries		2000-2999	467,145.00	483,232.00	3.4%
3) Employee Benefits		3000-3999	821,654.00	855,189.00	4.1%
4) Books and Supplies		4000-4999	132,053.00	150,368.00	13.9%
5) Services and Other Operating Expenditures		5000-5999	183,144.00	127,200.00	-30.5%
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	96,946.00	109,410.00	12.9%
9) TOTAL, EXPENDITURES			3,314,053.00	3,411,819.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(342,810.00)	(403,351.00)	17.7%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,810.00)	(403,351.00)	17.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,922.00	1,020,112.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,362,922.00	1,020,112.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,362,922.00	1,020,112.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			1,020,112.00	616,761.00	-39.5%
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	898,445.00	490,094.00	-45.5%
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	121,667.00	126,667.00	4.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,020,111.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,020,111.00		
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			
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					
(G9 + H2) - (I6 + J2)			1,020,111.00		
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	602,563.00	634,194.00	5.2%
TOTAL, FEDERAL REVENUE			602,563.00	634,194.00	5.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,128,564.00	2,202,024.00	3.5%
All Other State Revenue	All Other	8590	189,116.00	147,250.00	-22.1%
TOTAL, OTHER STATE REVENUE			2,317,680.00	2,349,274.00	1.4%
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	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	46,000.00	20,000.00	-56.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,000.00	25,000.00	-51.0%
TOTAL, REVENUES			2,971,243.00	3,008,468.00	1.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,351,669.00	1,413,468.00	4.6%
Certificated Pupil Support Salaries		1200	132,512.00	138,362.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	128,930.00	134,590.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,613,111.00	1,686,420.00	4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	35,406.00	37,547.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	268,819.00	294,145.00	9.4%
Other Classified Salaries		2900	162,920.00	151,540.00	-7.0%
TOTAL, CLASSIFIED SALARIES			467,145.00	483,232.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	368,075.00	398,958.00	8.4%
PERS		3201-3202	78,454.00	89,214.00	13.7%
OASDI/Medicare/Alternative		3301-3302	57,479.00	55,486.00	-3.5%
Health and Welfare Benefits		3401-3402	196,043.00	195,862.00	-0.1%
Unemployment Insurance		3501-3502	25,300.00	10,848.00	-57.1%
Workers' Compensation		3601-3602	80,540.00	87,807.00	9.0%
OPEB, Allocated		3701-3702	8,763.00	9,244.00	5.5%
OPEB, Active Employees		3751-3752	7,000.00	7,770.00	11.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			821,654.00	855,189.00	4.1%
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	127,053.00	145,368.00	14.4%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,053.00	150,368.00	13.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	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	25,000.00	25,000.00	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	146,144.00	90,000.00	-38.4%
Communications		5900	6,000.00	6,200.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183,144.00	127,200.00	-30.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	96,946.00	109,410.00	12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			96,946.00	109,410.00	12.9%
TOTAL, EXPENDITURES			3,314,053.00	3,411,819.00	3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	602,563.00	634,194.00	5.2%
3) Other State Revenue		8300-8599	2,317,680.00	2,349,274.00	1.4%
4) Other Local Revenue		8600-8799	51,000.00	25,000.00	-51.0%
5) TOTAL, REVENUES			2,971,243.00	3,008,468.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,161,973.00	2,229,055.00	3.1%
2) Instruction - Related Services	2000-2999		802,827.00	808,794.00	0.7%
3) Pupil Services	3000-3999		185,136.00	192,888.00	4.2%
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		96,946.00	109,410.00	12.9%
8) Plant Services	8000-8999		67,171.00	71,672.00	6.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,314,053.00	3,411,819.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(342,810.00)	(403,351.00)	17.7%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(342,810.00)	(403,351.00)	17.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,922.00	1,020,112.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,362,922.00	1,020,112.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,362,922.00	1,020,112.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			1,020,112.00	616,761.00	-39.5%
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	898,445.00	490,094.00	-45.5%
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	121,667.00	126,667.00	4.1%
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 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	278,130.00	278,130.00
6391	Adult Education Program	620,315.00	211,964.00
Total, Restricted Balance		898,445.00	490,094.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,434,148.00	3,341,928.00	-2.7%
3) Other State Revenue		8300-8599	1,767,864.00	1,996,373.00	12.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,202,012.00	5,338,301.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,095,499.00	1,060,802.00	-3.2%
2) Classified Salaries		2000-2999	1,654,673.00	1,639,923.00	-0.9%
3) Employee Benefits		3000-3999	1,778,904.00	1,809,631.00	1.7%
4) Books and Supplies		4000-4999	409,244.00	567,887.00	38.8%
5) Services and Other Operating Expenditures		5000-5999	273,161.00	210,012.00	-23.1%
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	63,789.00	83,039.00	30.2%
9) TOTAL, EXPENDITURES			5,275,270.00	5,371,294.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,258.00)	(32,993.00)	-55.0%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,258.00)	(32,993.00)	-55.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,251.00	32,993.00	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,251.00	32,993.00	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,251.00	32,993.00	-68.9%
2) Ending Balance, June 30 (E + F1e)			32,993.00	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	32,993.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,993.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,993.00		
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			
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					
(G9 + H2) - (I6 + J2)			32,993.00		
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	3,434,148.00	3,341,928.00	-2.7%
TOTAL, FEDERAL REVENUE			3,434,148.00	3,341,928.00	-2.7%
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	1,514,214.00	1,604,759.00	6.0%
All Other State Revenue	All Other	8590	253,650.00	391,614.00	54.4%
TOTAL, OTHER STATE REVENUE			1,767,864.00	1,996,373.00	12.9%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			5,202,012.00	5,338,301.00	2.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,095,499.00	1,060,802.00	-3.2%
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			1,095,499.00	1,060,802.00	-3.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,153,543.00	1,122,922.00	-2.7%
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	126,422.00	129,407.00	2.4%
Other Classified Salaries		2900	374,708.00	387,594.00	3.4%
TOTAL, CLASSIFIED SALARIES			1,654,673.00	1,639,923.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	176,849.00	119,594.00	-32.4%
PERS		3201-3202	422,875.00	464,934.00	9.9%
OASDI/Medicare/Alternative		3301-3302	152,806.00	155,497.00	1.8%
Health and Welfare Benefits		3401-3402	857,648.00	903,152.00	5.3%
Unemployment Insurance		3501-3502	21,800.00	13,505.00	-38.1%
Workers' Compensation		3601-3602	102,419.00	109,298.00	6.7%
OPEB, Allocated		3701-3702	13,051.00	11,506.00	-11.8%
OPEB, Active Employees		3751-3752	31,456.00	32,145.00	2.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,778,904.00	1,809,631.00	1.7%
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	384,243.00	564,687.00	47.0%
Noncapitalized Equipment		4400	25,001.00	3,200.00	-87.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			409,244.00	567,887.00	38.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,000.00	19,481.00	-18.8%
Dues and Memberships		5300	0.00	500.00	New
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	37,794.00	5,000.00	-86.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	64,000.00	53,500.00	-16.4%
Professional/Consulting Services and Operating Expenditures		5800	140,667.00	129,133.00	-8.2%
Communications		5900	6,700.00	2,398.00	-64.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,161.00	210,012.00	-23.1%
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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	63,789.00	83,039.00	30.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,789.00	83,039.00	30.2%
TOTAL, EXPENDITURES			5,275,270.00	5,371,294.00	1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,434,148.00	3,341,928.00	-2.7%
3) Other State Revenue		8300-8599	1,767,864.00	1,996,373.00	12.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,202,012.00	5,338,301.00	2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,693,250.00	4,771,772.00	1.7%
2) Instruction - Related Services	2000-2999		233,322.00	239,608.00	2.7%
3) Pupil Services	3000-3999		278,115.00	273,875.00	-1.5%
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		63,789.00	83,039.00	30.2%
8) Plant Services	8000-8999		6,794.00	3,000.00	-55.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,275,270.00	5,371,294.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(73,258.00)	(32,993.00)	-55.0%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,258.00)	(32,993.00)	-55.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	106,251.00	32,993.00	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,251.00	32,993.00	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,251.00	32,993.00	-68.9%
2) Ending Balance, June 30 (E + F1e)			32,993.00	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	32,993.00	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 Estimated Actuals	2022-23 Budget
6130	Child Development: Center-Based Reserv e Account	32,993.00	0.00
Total, Restricted Balance		32,993.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,034,834.00	12,694,098.00	-9.6%
3) Other State Revenue		8300-8599	750,477.00	716,365.00	-4.5%
4) Other Local Revenue		8600-8799	698,429.00	568,600.00	-18.6%
5) TOTAL, REVENUES			15,483,740.00	13,979,063.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,355,569.00	5,248,105.00	-2.0%
3) Employee Benefits		3000-3999	3,957,355.00	4,147,714.00	4.8%
4) Books and Supplies		4000-4999	5,642,008.00	3,941,721.00	-30.1%
5) Services and Other Operating Expenditures		5000-5999	327,820.00	96,831.00	-70.5%
6) Capital Outlay		6000-6999	79,439.00	9,092.00	-88.6%
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	448,004.00	541,600.00	20.9%
9) TOTAL, EXPENDITURES			15,810,195.00	13,985,063.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(326,455.00)	(6,000.00)	-98.2%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(326,455.00)	(6,000.00)	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,822,971.00	2,496,516.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,822,971.00	2,496,516.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,822,971.00	2,496,516.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			2,496,516.00	2,490,516.00	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,496,516.00	2,490,516.00	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,496,515.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,496,515.00		
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			
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					
(G9 + H2) - (I6 + J2)			2,496,515.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,034,834.00	12,694,098.00	-9.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,034,834.00	12,694,098.00	-9.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	750,477.00	716,365.00	-4.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			750,477.00	716,365.00	-4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	666,263.00	568,600.00	-14.7%
Leases and Rentals		8650	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%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,166.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			698,429.00	568,600.00	-18.6%
TOTAL, REVENUES			15,483,740.00	13,979,063.00	-9.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,901,688.00	4,660,230.00	-4.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	328,440.00	343,212.00	4.5%
Clerical, Technical and Office Salaries		2400	125,441.00	244,663.00	95.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,355,569.00	5,248,105.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,102,760.00	1,189,463.00	7.9%
OASDI/Medicare/Alternative		3301-3302	396,972.00	386,468.00	-2.6%
Health and Welfare Benefits		3401-3402	2,101,365.00	2,228,181.00	6.0%
Unemployment Insurance		3501-3502	36,313.00	26,240.00	-27.7%
Workers' Compensation		3601-3602	215,891.00	212,390.00	-1.6%
OPEB, Allocated		3701-3702	22,951.00	22,356.00	-2.6%
OPEB, Active Employees		3751-3752	81,103.00	82,616.00	1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,957,355.00	4,147,714.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	572,186.00	383,942.00	-32.9%
Noncapitalized Equipment		4400	78,695.00	19,000.00	-75.9%
Food		4700	4,991,127.00	3,538,779.00	-29.1%
TOTAL, BOOKS AND SUPPLIES			5,642,008.00	3,941,721.00	-30.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,700.00	14,000.00	278.4%
Dues and Memberships		5300	5,500.00	5,000.00	-9.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	29,888.00	20,963.00	-29.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,961.00	91,550.00	-61.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(118,817.00)	(106,200.00)	-10.6%
Professional/Consulting Services and Operating Expenditures		5800	163,388.00	68,318.00	-58.2%
Communications		5900	5,200.00	3,200.00	-38.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			327,820.00	96,831.00	-70.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	79,439.00	9,092.00	-88.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,439.00	9,092.00	-88.6%
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	448,004.00	541,600.00	20.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			448,004.00	541,600.00	20.9%
TOTAL, EXPENDITURES			15,810,195.00	13,985,063.00	-11.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(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 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,034,834.00	12,694,098.00	-9.6%
3) Other State Revenue		8300-8599	750,477.00	716,365.00	-4.5%
4) Other Local Revenue		8600-8799	698,429.00	568,600.00	-18.6%
5) TOTAL, REVENUES			15,483,740.00	13,979,063.00	-9.7%
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		15,332,303.00	13,422,500.00	-12.5%
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		448,004.00	541,600.00	20.9%
8) Plant Services	8000-8999		29,888.00	20,963.00	-29.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,810,195.00	13,985,063.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(326,455.00)	(6,000.00)	-98.2%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(326,455.00)	(6,000.00)	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,822,971.00	2,496,516.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,822,971.00	2,496,516.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,822,971.00	2,496,516.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			2,496,516.00	2,490,516.00	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,496,516.00	2,490,516.00	-0.2%
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 Estimated Actuals	2022-23 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,490,516.00	2,490,516.00
9010	Other Restricted Local	6,000.00	0.00
Total, Restricted Balance		2,496,516.00	2,490,516.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	1,200.00	700.00	-41.7%
5) TOTAL, REVENUES			1,200.00	700.00	-41.7%
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	1,743,115.00	New
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	1,743,115.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	(1,742,415.00)	-145,301.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,200.00	(1,342,415.00)	-434.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	941,215.00	1,342,415.00	42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			941,215.00	1,342,415.00	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			941,215.00	1,342,415.00	42.6%
2) Ending Balance, June 30 (E + F1e)			1,342,415.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,342,415.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,342,415.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,342,415.00		
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			
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					
(G9 + H2) - (I6 + J2)			1,342,415.00		
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%
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					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	700.00	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	700.00	-41.7%
TOTAL, REVENUES			1,200.00	700.00	-41.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	1,743,115.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,743,115.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			0.00	1,743,115.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	400,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated 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	1,200.00	700.00	-41.7%
5) TOTAL, REVENUES			1,200.00	700.00	-41.7%
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		0.00	1,743,115.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	1,743,115.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,200.00	(1,742,415.00)	-145,301.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,200.00	(1,342,415.00)	-434.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	941,215.00	1,342,415.00	42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			941,215.00	1,342,415.00	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			941,215.00	1,342,415.00	42.6%
2) Ending Balance, June 30 (E + F1e)			1,342,415.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,342,415.00	0.00	-100.0%
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 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	110,000.00	58,586.00	-46.7%
5) TOTAL, REVENUES			110,000.00	58,586.00	-46.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	151,802.00	169,917.00	11.9%
3) Employee Benefits		3000-3999	77,035.00	130,646.00	69.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	719,556.00	806,519.00	12.1%
6) Capital Outlay		6000-6999	5,621,832.00	24,174,124.00	330.0%
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			6,570,225.00	25,281,206.00	284.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,460,225.00)	(25,222,620.00)	290.4%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,460,225.00)	(25,222,620.00)	290.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,366,818.00	33,906,593.00	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,366,818.00	33,906,593.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,366,818.00	33,906,593.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			33,906,593.00	8,683,973.00	-74.4%
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	33,906,593.00	8,683,973.00	-74.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,906,594.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,906,594.00		
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 (G9 + H2) - (I6 + J2)			33,906,594.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,000.00	50,000.00	-54.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	8,586.00	New
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			110,000.00	58,586.00	-46.7%
TOTAL, REVENUES			110,000.00	58,586.00	-46.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	44,723.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	37,980.00	117,834.00	210.3%
Clerical, Technical and Office Salaries		2400	69,099.00	52,083.00	-24.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			151,802.00	169,917.00	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,492.00	43,108.00	32.7%
OASDI/Medicare/Alternative		3301-3302	11,684.00	12,999.00	11.3%
Health and Welfare Benefits		3401-3402	24,312.00	64,710.00	166.2%
Unemployment Insurance		3501-3502	773.00	850.00	10.0%
Workers' Compensation		3601-3602	6,166.00	6,877.00	11.5%
OPEB, Allocated		3701-3702	661.00	724.00	9.5%
OPEB, Active Employees		3751-3752	947.00	1,378.00	45.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,035.00	130,646.00	69.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	719,556.00	806,519.00	12.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			719,556.00	806,519.00	12.1%
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	5,621,832.00	14,174,124.00	152.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	10,000,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,621,832.00	24,174,124.00	330.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,570,225.00	25,281,206.00	284.8%
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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 Estimated 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	110,000.00	58,586.00	-46.7%
5) TOTAL, REVENUES			110,000.00	58,586.00	-46.7%
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		6,570,225.00	25,281,206.00	284.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,570,225.00	25,281,206.00	284.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(6,460,225.00)	(25,222,620.00)	290.4%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(6,460,225.00)	(25,222,620.00)	290.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,366,818.00	33,906,593.00	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,366,818.00	33,906,593.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,366,818.00	33,906,593.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			33,906,593.00	8,683,973.00	-74.4%
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	33,906,593.00	8,683,973.00	-74.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	33,906,593.00	8,683,973.00
Total, Restricted Balance		33,906,593.00	8,683,973.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	4,907,356.00	3,700,000.00	-24.6%
5) TOTAL, REVENUES			4,907,356.00	3,700,000.00	-24.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	828,132.00	75,000.00	-90.9%
5) Services and Other Operating Expenditures		5000-5999	341,439.00	4,163,759.00	1,119.5%
6) Capital Outlay		6000-6999	335,101.00	6,825,000.00	1,936.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,504,672.00	11,063,759.00	635.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,402,684.00	(7,363,759.00)	-316.4%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,402,684.00	(7,363,759.00)	-316.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,311,899.00	19,714,583.00	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,311,899.00	19,714,583.00	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,311,899.00	19,714,583.00	20.9%
2) Ending Balance, June 30 (E + F1e)			19,714,583.00	12,350,824.00	-37.4%
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	19,714,583.00	12,350,824.00	-37.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,714,583.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,714,583.00		
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 (G9 + H2) - (I6 + J2)			19,714,583.00		
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	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,244.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,860,600.00	3,650,000.00	-24.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,907,356.00	3,700,000.00	-24.6%
TOTAL, REVENUES			4,907,356.00	3,700,000.00	-24.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,767.00	40,000.00	102.4%
Noncapitalized Equipment		4400	808,365.00	35,000.00	-95.7%
TOTAL, BOOKS AND SUPPLIES			828,132.00	75,000.00	-90.9%
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	341,439.00	4,163,759.00	1,119.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,439.00	4,163,759.00	1,119.5%
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	177,386.00	6,725,000.00	3,691.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	157,715.00	100,000.00	-36.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			335,101.00	6,825,000.00	1,936.7%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,504,672.00	11,063,759.00	635.3%
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated 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	4,907,356.00	3,700,000.00	-24.6%
5) TOTAL, REVENUES			4,907,356.00	3,700,000.00	-24.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,504,672.00	11,063,759.00	635.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,504,672.00	11,063,759.00	635.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,402,684.00	(7,363,759.00)	-316.4%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,402,684.00	(7,363,759.00)	-316.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,311,899.00	19,714,583.00	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,311,899.00	19,714,583.00	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,311,899.00	19,714,583.00	20.9%
2) Ending Balance, June 30 (E + F1e)			19,714,583.00	12,350,824.00	-37.4%
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	19,714,583.00	12,350,824.00	-37.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	19,714,583.00	12,350,824.00
Total, Restricted Balance		19,714,583.00	12,350,824.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	225.00	160.00	-28.9%
5) TOTAL, REVENUES			225.00	160.00	-28.9%
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	175,656.00	New
6) Capital Outlay		6000-6999	4,680.00	18,005.00	284.7%
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			4,680.00	193,661.00	4,038.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,455.00)	(193,501.00)	4,243.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,455.00)	(193,501.00)	4,243.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,996.00	193,541.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,996.00	193,541.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,996.00	193,541.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			193,541.00	40.00	-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	193,501.00	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	40.00	40.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	193,501.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	40.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			193,541.00		
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 (G9 + H2) - (I6 + J2)			193,541.00		
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	225.00	160.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225.00	160.00	-28.9%
TOTAL, REVENUES			225.00	160.00	-28.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	175,656.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	175,656.00	New
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	4,680.00	18,005.00	284.7%
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			4,680.00	18,005.00	284.7%
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			4,680.00	193,661.00	4,038.1%
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated 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	225.00	160.00	-28.9%
5) TOTAL, REVENUES			225.00	160.00	-28.9%
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		4,680.00	193,661.00	4,038.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,680.00	193,661.00	4,038.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,455.00)	(193,501.00)	4,243.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,455.00)	(193,501.00)	4,243.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,996.00	193,541.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,996.00	193,541.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,996.00	193,541.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			193,541.00	40.00	-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	193,501.00	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	40.00	40.00	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 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	193,501.00	0.00
Total, Restricted Balance		193,501.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	5,210,658.00	4,830,000.00	-7.3%
5) TOTAL, REVENUES			5,210,658.00	4,830,000.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,110.00	0.00	-100.0%
3) Employee Benefits		3000-3999	13,048.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,420.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	276,603.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,204,431.00	3,273,615.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,239,009.00	3,550,218.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,971,649.00	1,279,782.00	-35.1%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,971,649.00	1,279,782.00	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,476,495.00	14,448,144.00	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,476,495.00	14,448,144.00	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,476,495.00	14,448,144.00	15.8%
2) Ending Balance, June 30 (E + F1e)			14,448,144.00	15,727,926.00	8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,448,144.00	15,727,926.00	8.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,448,144.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,448,144.00		
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 (G9 + H2) - (I6 + J2)			14,448,144.00		
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,177,165.00	4,800,000.00	-7.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,000.00	30,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,493.00	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			5,210,658.00	4,830,000.00	-7.3%
TOTAL, REVENUES			5,210,658.00	4,830,000.00	-7.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,110.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,110.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,196.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,724.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	4,809.00	0.00	-100.0%
Unemployment Insurance		3501-3502	113.00	0.00	-100.0%
Workers' Compensation		3601-3602	918.00	0.00	-100.0%
OPEB, Allocated		3701-3702	97.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	191.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,048.00	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%
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	2,420.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,420.00	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	276,603.00	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	276,603.00	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	1,144,631.00	1,119,615.00	-2.2%
Other Debt Service - Principal		7439	2,059,800.00	2,154,000.00	4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,204,431.00	3,273,615.00	2.2%
TOTAL, EXPENDITURES			3,239,009.00	3,550,218.00	9.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated 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	5,210,658.00	4,830,000.00	-7.3%
5) TOTAL, REVENUES			5,210,658.00	4,830,000.00	-7.3%
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		34,578.00	276,603.00	699.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,204,431.00	3,273,615.00	2.2%
10) TOTAL, EXPENDITURES			3,239,009.00	3,550,218.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,971,649.00	1,279,782.00	-35.1%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,971,649.00	1,279,782.00	-35.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,476,495.00	14,448,144.00	15.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,476,495.00	14,448,144.00	15.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,476,495.00	14,448,144.00	15.8%
2) Ending Balance, June 30 (E + F1e)			14,448,144.00	15,727,926.00	8.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,448,144.00	15,727,926.00	8.9%
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 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,188,972.00	22,188,972.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,188,972.00	22,188,972.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,188,972.00	22,188,972.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,188,972.00	22,188,972.00	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	22,188,972.00	22,188,972.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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 (G9 + H2) - (I6 + J2)			0.00		
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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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 Estimated 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,188,972.00	22,188,972.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,188,972.00	22,188,972.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,188,972.00	22,188,972.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,188,972.00	22,188,972.00	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	22,188,972.00	22,188,972.00	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 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	22,188,972.00	22,188,972.00
Total, Restricted Balance		22,188,972.00	22,188,972.00

Description	Resource Codes	Object Codes	2021-22 Estimated 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	4,677,241.00	4,876,222.00	4.3%
5) TOTAL, REVENUES			4,677,241.00	4,876,222.00	4.3%
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	2,246,259.00	2,010,957.00	-10.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,064,551.00	3,700,680.00	20.8%
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			5,310,810.00	5,711,637.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(633,569.00)	(835,415.00)	31.9%
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(633,569.00)	(835,415.00)	31.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,342,655.00	3,709,086.00	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,655.00	3,709,086.00	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,342,655.00	3,709,086.00	-14.6%
2) Ending Net Position, June 30 (E + F1e)			3,709,086.00	2,873,671.00	-22.5%
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	3,709,086.00	2,873,671.00	-22.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,709,087.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) 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		
10) TOTAL, ASSETS			3,709,087.00		
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			
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 (G10 + H2) - (I7 + J2)			3,709,087.00		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,677,241.00	4,876,222.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,677,241.00	4,876,222.00	4.3%
TOTAL, REVENUES			4,677,241.00	4,876,222.00	4.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	216,391.00	New
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,246,259.00	1,794,566.00	-20.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,246,259.00	2,010,957.00	-10.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,064,551.00	3,700,680.00	20.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,064,551.00	3,700,680.00	20.8%
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			5,310,810.00	5,711,637.00	7.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 Estimated 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	4,677,241.00	4,876,222.00	4.3%
5) TOTAL, REVENUES			4,677,241.00	4,876,222.00	4.3%
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		5,310,810.00	5,711,637.00	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			5,310,810.00	5,711,637.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(633,569.00)	(835,415.00)	31.9%
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(633,569.00)	(835,415.00)	31.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,342,655.00	3,709,086.00	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,655.00	3,709,086.00	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,342,655.00	3,709,086.00	-14.6%
2) Ending Net Position, June 30 (E + F1e)			3,709,086.00	2,873,671.00	-22.5%
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	3,709,086.00	2,873,671.00	-22.5%

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

Supplemental SACS Forms

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	14,703.09	15,357.00	16,687.00	15,356.34	15,356.34	15,469.85
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)	14,703.09	15,357.00	16,687.00	15,356.34	15,356.34	15,469.85
5. District Funded County Program ADA						
a. County Community Schools	57.40	57.40	57.40	57.40	57.40	57.40
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 A5a through A5f)	57.40	57.40	57.40	57.40	57.40	57.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,760.49	15,414.40	16,744.40	15,413.74	15,413.74	15,527.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: \$

Less: Amount of total liabilities reserved in budget: \$

Estimated accrued but unfunded liabilities: \$ 0.00

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

Workers Compensation Claims are fully transferred through reinsurance

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

Signed

Date of Meeting: Jun 23, 2022

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

For additional information on this certification, please contact:

Name: Lawrence Luna
Title: Director of Risk Management
Telephone: 760-848-1108
E-mail: lawrence.luna@cvusd.us

Budget, July 1
2022-23 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

33 73676 0000000
Form CEB
D8BA9ADHZE(2022-23)

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	117,295,871.00	301	567,945.00	303	116,727,926.00	305	2,660,735.00		307	114,067,191.00	309
2000 - Classified Salaries	47,130,501.00	311	74,292.00	313	47,056,209.00	315	8,275,829.00		317	38,780,380.00	319
3000 - Employee Benefits	97,832,784.00	321	931,604.00	323	96,901,180.00	325	6,673,897.00		327	90,227,283.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,838,157.00	331	38,562.00	333	18,799,595.00	335	4,929,732.00		337	13,869,863.00	339
5000 - Services. . . & 7300 - Indirect Costs	39,712,240.00	341	277,124.00	343	39,435,116.00	345	6,972,818.00		347	32,462,298.00	349
TOTAL					318,920,026.00	365	TOTAL			289,407,015.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	175,460,664.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.61	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)61	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	289,407,015.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	52,700.00	0.00	0.00	(734,049.00)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	109,410.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	53,500.00	0.00	83,039.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(106,200.00)	541,600.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	106,200.00	(106,200.00)	734,049.00	(734,049.00)	400,000.00	400,000.00		

Coachella Valley Unified School District
2021-2022 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud
Beginning Cash Balance		52,994,035		28,367,641		56,258,826		57,095,813		53,616,256		51,630,018		68,509,475	
REVENUE															
State Aid	8010-8019	7,532,258	5.77%	7,532,258	5.77%	13,558,065	10.39%	13,558,065	10.39%	13,558,065	10.39%	13,558,065	10.39%	13,558,065	10.39%
EPA	8012	0	0.00%	0	0.00%	10,371,287	20.00%	0	0.00%	0	0.00%	10,371,288	20.00%	0	0.00%
Property Taxes	8020-8089	0	0.00%	966,105	2.59%	310,026	0.83%	497,501	1.33%	1,061,390	2.85%	8,257,101	22.14%	4,234,986	11.36%
Other	8090-8099	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	7,532,258	3.44%	8,498,363	3.88%	24,239,378	11.05%	14,055,566	6.41%	14,619,455	6.67%	32,186,454	14.68%	17,793,051	8.11%
Federal Revenues	8100-8299	0	0.00%	5,993,510	14.39%	6,199,916	14.89%	1,300,137	3.12%	1,027,936	2.47%	3,684,986	8.85%	3,456,852	8.30%
Other State Revenue	8300-8599	0	0.00%	81,000	0.19%	1,755,267	4.15%	0	0.00%	5,603,751	13.25%	2,182,859	5.16%	5,598,034	13.23%
Other Local Revenue	8600-8799	38,531	0.42%	30,987	0.33%	9,612	0.10%	638,640	6.90%	(8,193)	-0.09%	2,902,485	31.35%	(62,704)	-0.68%
TOTAL REVENUES		7,570,789	2.42%	14,603,860	4.67%	32,204,173	10.31%	15,994,343	5.12%	21,242,949	6.80%	40,956,785	13.11%	26,785,233	8.57%
EXPENDITURES															
Certificated Salaries	1000-1999	808,989	0.76%	8,664,102	8.13%	9,046,134	8.49%	9,244,970	8.68%	9,439,609	8.86%	9,945,530	9.33%	9,041,347	8.49%
Classified Salaries	2000-2999	1,367,983	3.32%	1,797,706	4.36%	3,606,427	8.75%	3,555,506	8.62%	3,874,568	9.40%	3,643,982	8.84%	3,396,090	8.24%
Employee Benefits	3000-3999	3,147,202	3.72%	5,033,608	5.95%	5,711,198	6.76%	6,276,820	7.42%	6,099,475	7.22%	6,222,584	7.36%	5,889,534	6.97%
Books & Supplies	4000-4999	68,323	0.37%	623,646	3.36%	1,000,404	5.39%	641,214	3.46%	547,919	2.95%	1,038,781	5.60%	2,370,488	12.78%
Services/Oper Expenses	5000-5999	277,373	0.73%	3,470,899	9.13%	2,818,993	7.41%	2,154,390	5.66%	2,761,917	7.26%	2,414,496	6.35%	3,199,580	8.41%
Capital Outlay	6000-6599	82,816	2.72%	39,227	1.29%	31,409	1.03%	18,307	0.60%	1,248	0.04%	351,398	11.53%	565,072	18.55%
Other Outgo	7100-7499	56,751	2.52%	56,751	2.52%	226,675	10.08%	102,152	4.54%	219,685	9.77%	102,152	4.54%	117,280	5.22%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		5,809,436	1.98%	19,685,939	6.71%	22,441,240	7.64%	21,993,359	7.49%	22,944,421	7.82%	23,718,923	8.08%	24,579,391	8.37%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	(18,570,461)	-218.27%	33,082,907	388.84%	1,624,285	19.09%	2,520,081	29.62%	(285,500)	-3.36%	(356,019)	-4.18%	632,018	7.43%
Accts Pay/Due Tos	9500	7,817,286	83.96%	109,643	1.18%	10,550,231	113.31%	622	0.01%	(734)	-0.01%	2,385	0.03%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		(26,387,747)		32,973,264		(8,925,946)		2,519,459		(284,766)		(358,404)		632,018	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611	0	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS				0		0		0		0		0			
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929					0									
Total Other Cash Transactions		0		0		0		0		0		0		0	
NET REVENUE		(24,626,394)		27,891,185		836,987		(3,479,557)		(1,986,238)		16,879,458		2,837,860	
ENDING CASH BALANCE		28,367,641		56,258,826		57,095,813		53,616,256		51,630,018		68,509,475		71,347,335	

Coachella Valley Unified School District
2021-2022 General Fund Cash flow Projection

		February	%	March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		71,347,335		70,505,660		68,663,357		65,883,872		56,971,302					
REVENUE															
State Aid	8010-8019	13,411,143	10.28%	5,126,754	3.93%	21,685,046	16.62%	6,150,965	4.71%	1,270,174	0.97%		0.00%	130,498,923	100.00%
EPA	8012		0.00%	14,053,869	27.11%	0	0.00%	7,260,178	14.00%	9,787,844	18.88%		0.00%	51,844,466	100.00%
Property Taxes	8020-8089	6,384,624	17.12%	633,760	1.70%	2,932,959	7.87%	409,038	16.85%	11,602,064	31.11%		0.00%	37,289,554	115.75%
Other	8090-8099	(175,718)	48.51%	0	0.00%	(1,187)	0.33%	0	0.00%	(185,339)	51.16%		0.00%	(362,244)	100.00%
Total LCFF	8010-8099	19,620,049	8.95%	19,814,383	9.04%	24,616,818	11.23%	13,820,181	6.30%	22,474,743	10.25%	0	0.00%	219,270,699	100.00%
Federal Revenues	8100-8299	443,129	1.06%	(362,381)	-0.87%	2,994,719	7.19%	481,738	1.22%	1,883,532	4.52%	14,532,651	34.90%	41,636,725	100.06%
Other State Revenue	8300-8599	1,615,336	3.82%	2,295,507	5.43%	4,462,379	10.55%	1,260,001	2.98%	235,853	0.56%	17,213,375	40.69%	42,303,362	100.00%
Other Local Revenue	8600-8799	1,412,978	15.26%	204,381	2.21%	16,453	0.18%	4,429	0.05%	594,680	6.42%	3,475,603	37.54%	9,257,882	100.00%
TOTAL REVENUES		23,091,493	7.39%	21,951,890	7.03%	32,090,369	10.27%	15,566,349	4.98%	25,188,808	8.06%	35,221,629	11.27%	312,468,668	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	9,146,892	8.58%	10,118,272	9.50%	12,176,651	11.43%	10,361,524	9.73%	8,551,166	8.03%	0	0.00%	106,545,186	100.00%
Classified Salaries	2000-2999	4,281,906	10.38%	4,845,165	11.75%	4,050,959	9.82%	4,086,907	9.91%	2,728,167	6.62%	0	0.00%	41,235,366	100.00%
Employee Benefits	3000-3999	7,145,523	8.45%	5,523,507	6.53%	6,780,033	8.02%	6,398,938	7.57%	7,928,006	9.38%	12,380,184	14.64%	84,536,612	100.00%
Books & Supplies	4000-4999	628,635	3.39%	718,787	3.88%	2,541,046	13.70%	1,345,247	7.25%	2,669,881	14.39%	4,354,901	23.48%	18,549,272	100.00%
Services/Oper Expenses	5000-5999	2,782,254	7.31%	2,502,388	6.58%	3,553,719	9.34%	1,613,214	4.24%	4,813,473	12.66%	5,672,771	14.91%	38,035,467	100.00%
Capital Outlay	6000-6599	524,685	17.22%	380,243	12.48%	385,647	12.66%	394,659	12.95%		0.00%	272,187	8.93%	3,046,898	100.00%
Other Outgo	7100-7499	161,057	7.16%	36,514	1.62%	36,514	1.62%	288,050	12.81%	183,649	8.17%	661,304	29.41%	2,248,534	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(608,739)	100.00%	(608,739)	100.00%
TOTAL EXPENDITURES		24,670,952	8.40%	24,124,875	8.22%	29,524,569	10.06%	24,488,539	8.34%	26,874,342	9.15%	22,732,608	7.74%	293,588,596	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	737,785	8.67%	330,682	3.89%	2,928,618	34.42%	9,620	0.11%	0	0.00%	0	0.00%	22,654,016	266.27%
Accts Pay/Due Tos	9500	0	0.00%	0	0.00%	8,273,903	88.87%	0	0.00%	0	0.00%	0	0.00%	26,753,336	287.34%
NET PRIOR YEAR TRANSACTIONS		737,785		330,682		(5,345,285)		9,620		0		0		(4,099,320)	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0				0	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													0	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE		(841,674)		(1,842,303)		(2,779,485)		(8,912,570)		(1,685,534)					
ENDING CASH BALANCE		70,505,660		68,663,357		65,883,872		56,971,302		55,285,768					

Coachella Valley Unified School District
2022-2023 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		55,285,768		71,094,952		72,083,458		73,817,492		69,014,328		63,201,371		78,157,318	
REVENUE															
State Aid	8010-8019	7,728,599	5.77%	7,728,599	5.77%	13,911,478	10.39%	13,911,478	10.39%	13,911,478	10.39%	13,911,478	10.39%	13,911,478	10.39%
EPA	8012	8,279,856	18.23%	0	0.00%	9,086,016	20.00%	0	0.00%	0	0.00%	9,818,070	21.62%	0	0.00%
Property Taxes	8020-8089	0	0.00%	966,105	2.59%	310,026	0.83%	497,501	1.33%	1,061,390	2.85%	8,257,101	22.14%	4,234,986	11.36%
Other	8090-8099	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	16,008,455	7.40%	8,694,704	4.02%	23,307,520	10.78%	14,408,979	6.66%	14,972,868	6.92%	31,986,649	14.79%	18,146,464	8.39%
Federal Revenues	8100-8299	0	0.00%	7,012,443	14.39%	7,253,939	14.89%	1,521,168	3.12%	1,202,691	2.47%	4,311,456	8.85%	4,044,538	8.30%
Other State Revenue	8300-8599	0	0.00%	51,990	0.19%	1,126,628	4.15%	0	0.00%	3,596,799	13.25%	1,401,080	5.16%	3,593,130	13.23%
Other Local Revenue	8600-8799	49,161	0.42%	39,536	0.33%	12,264	0.10%	814,828	6.90%	(10,453)	-0.09%	3,703,223	31.35%	(80,003)	-0.68%
TOTAL REVENUES		16,057,616	5.28%	15,798,673	5.20%	31,700,351	10.43%	16,744,975	5.51%	19,761,905	6.50%	41,402,408	13.62%	25,704,129	8.46%
EXPENDITURES															
Certificated Salaries	1000-1999	890,618	0.76%	9,538,332	8.13%	9,958,912	8.49%	10,177,811	8.68%	10,392,090	8.86%	10,949,060	9.33%	9,953,642	8.49%
Classified Salaries	2000-2999	1,563,554	3.32%	2,054,712	4.36%	4,122,013	8.75%	4,063,812	8.62%	4,428,488	9.40%	4,164,937	8.84%	3,881,605	8.24%
Employee Benefits	3000-3999	3,642,203	3.72%	5,825,309	5.95%	6,609,472	6.76%	7,264,057	7.42%	7,058,819	7.22%	7,201,291	7.36%	6,815,858	6.97%
Books & Supplies	4000-4999	69,387	0.37%	633,359	3.36%	1,015,984	5.39%	651,200	3.46%	556,452	2.95%	1,054,959	5.60%	2,407,406	12.78%
Services/Oper Expenses	5000-5999	294,954	0.73%	3,690,897	9.13%	2,997,671	7.41%	2,290,943	5.66%	2,936,977	7.26%	2,567,535	6.35%	3,402,381	8.41%
Capital Outlay	6000-6599	97,905	2.72%	46,374	1.29%	37,132	1.03%	21,642	0.60%	1,475	0.04%	415,420	11.53%	668,024	18.55%
Other Outgo	7100-7499	51,811	2.52%	51,811	2.52%	206,942	10.08%	93,259	4.54%	200,561	9.77%	93,259	4.54%	107,071	5.22%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		6,610,432	2.02%	21,840,794	6.69%	24,948,126	7.64%	24,562,724	7.52%	25,574,862	7.83%	26,446,461	8.10%	27,235,987	8.34%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	18,182,956	51.62%	7,298,330	20.72%	6,724,239	19.09%	3,016,104	8.56%	0	0.00%	0	0.00%	0	0.00%
Accts Pay/Due Tos	9500	11,820,956	52.00%	267,703	1.18%	10,642,430	46.82%	1,519	0.01%	0	0.00%	0	0.00%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		6,362,000		7,030,627		(3,918,191)		3,014,585		0		0		0	
OTHER ADJUSTMENTS															
Stores	9320	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TRANS	9640	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Temporary Loans	9311/9611	0	0.00%	0	0.00%	(700,000)	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL MISC ADJUSTMENTS		0		0		(700,000)		0		0		0		0	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929	0		0		(400,000)		0		0		0		0	
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE		15,809,184		988,506		1,734,034		(4,803,164)		(5,812,957)		14,955,947		(1,531,858)	
ENDING CASH BALANCE		71,094,952		72,083,458		73,817,492		69,014,328		63,201,371		78,157,318		76,625,460	

Coachella Valley Unified School District
2022-2023 General Fund Cash flow Projection

		February	%	March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		76,625,460		72,932,609		66,209,590		52,854,884		49,199,076					
REVENUE															
State Aid	8010-8019	13,760,726	10.28%	7,980,475	5.96%	7,846,575	5.86%	8,644,697	6.46%	10,653,528	7.96%	0	0.00%	133,900,589	100.00%
EPA	8012	0	0.00%	9,818,070	21.62%	0	0.00%	6,360,454	14.00%	2,057,130	4.53%		0.00%	45,419,596	100.00%
Property Taxes	8020-8089	6,384,624	17.12%	633,760	1.70%	2,932,959	7.87%	6,283,967	16.85%	5,727,135	15.36%		0.00%	37,289,554	100.00%
Other	8090-8099	(189,288)	48.51%	0	0.00%	(1,279)	0.33%	0	0.00%	(199,651)	51.16%		0.00%	(390,218)	100.00%
Total LCFF	8010-8099	19,956,062	9.23%	18,432,305	8.52%	10,778,255	4.98%	21,289,118	9.85%	18,238,142	8.44%	0	0.00%	216,219,521	100.00%
Federal Revenues	8100-8299	518,464	1.06%	(423,988)	-0.87%	3,503,839	7.19%	594,296	1.22%	8,586,357	17.63%	10,590,016	21.74%	48,715,219	100.00%
Other State Revenue	8300-8599	1,036,813	3.82%	1,473,384	5.43%	1,683,906	6.20%	808,739	2.98%	0	0.00%		45.59%	27,152,653	100.00%
Other Local Revenue	8600-8799	1,802,791	15.26%	260,766	2.21%	20,992	0.18%	5,651	0.05%	360,955	3.06%	4,832,238	40.91%	11,811,949	100.00%
TOTAL REVENUES		23,314,130	7.67%	19,742,467	6.50%	15,986,992	5.26%	22,697,804	7.47%	27,185,454	8.95%	27,802,438	9.15%	303,899,342	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	10,069,837	8.58%	11,139,232	9.50%	10,849,868	9.25%	10,465,845	8.92%	12,910,624	11.01%		0.00%	117,295,871	100.00%
Classified Salaries	2000-2999	4,303,408	9.13%	4,505,676	9.56%	4,505,676	9.56%	4,671,184	9.91%	4,865,436	10.32%		0.00%	47,130,501	100.00%
Employee Benefits	3000-3999	8,269,392	8.45%	6,392,261	6.53%	7,846,417	8.02%	7,405,382	7.57%	11,122,139	11.37%	12,380,184	12.65%	97,832,784	100.00%
Books & Supplies	4000-4999	638,425	3.39%	729,981	3.88%	2,580,620	13.70%	1,366,198	7.25%	2,389,969	12.69%	4,744,217	25.18%	18,838,157	100.00%
Services/Oper Expenses	5000-5999	2,958,603	7.31%	3,215,480	7.95%	3,069,873	7.59%	1,715,465	4.24%	5,107,409	12.63%	6,198,101	15.32%	40,446,289	100.00%
Capital Outlay	6000-6599	620,279	17.22%	449,521	12.48%	455,909	12.66%	466,563	12.95%		0.00%	321,778	8.93%	3,602,022	100.00%
Other Outgo	7100-7499	147,037	7.16%	33,335	1.62%	33,335	1.62%	262,975	12.81%	10,100	0.49%	761,298	37.09%	2,052,794	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(734,049)	100.00%	(734,049)	100.00%
TOTAL EXPENDITURES		27,006,981	8.27%	26,465,486	8.11%	29,341,698	8.99%	26,353,612	8.07%	36,405,677	11.15%	23,671,529	7.25%	326,464,369	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	35,221,629	100.00%
Accts Pay/Due Tos	9500	0	0.00%		0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	22,732,608	100.00%
NET PRIOR YEAR TRANSACTIONS		0		0		0		0		0		0		12,489,021	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(700,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0				(700,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE		(3,692,851)		(6,723,019)		(13,354,706)		(3,655,808)		(9,220,223)					
ENDING CASH BALANCE		72,932,609		66,209,590		52,854,884		49,199,076		39,978,853					

EXPORT VALIDATION CHECKS

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Explanation: Alternate Form Provided

Exception