



COVINA-VALLEY
UNIFIED SCHOOL DISTRICT

2022-23

Proposed Budget

June 13, 2022

Khristyne Tat, CPA
Director of Fiscal Services

Manuel Correa, CPA
Chief Business Officer



COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

District Superintendent
Elizabeth Eminhizer, Ed.D.

Board of Education
Maria Caceres
Sue L. Maulucci
Maria Roman
Rachael Robles
Gary C. Rodriguez

Date: June 13, 2022

To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.

From: Manuel Correa, CPA, Chief Business Officer

RE: 2022-23 Proposed Budget Report

School districts are required by Education Code 42127 to file with the Los Angeles County Office of Education (LACOE) the annual budget no later than June 30th of each year. The proposed budget includes a multi-year projection that covers the current year and subsequent two years.

The Chief Business Officer recommends that the Board of Education adopt the District's 2022-2023 Budget as presented during the June 13, 2022, Board meeting. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The budget is based on the Governor's May Revised Budget Proposal. The approval of this report will authorize the 2022-2023 budget appropriations identified within this report.

The multi-year projections support that the District will meet its financial obligations with at least a 3% reserve in the 2022-23 proposed budget and two subsequent fiscal years.

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1 GENERAL INFORMATION

1.1 BUDGET CALENDAR

The following dates represent key budgetary information dates for the 2022-23 fiscal year:

June 13, 2022	Public Hearing on Proposed Budget
June 27, 2022	Adopt Budget Report
June 30, 2021	District Adopted Budget Report Due to LACOE
December 15, 2022	District First Interim Report Due to LACOE
March 17, 2023	District Second Interim Report Due to LACOE

1.2 FUND CLASSIFICATION

General Fund – Unrestricted – Fund 01.0

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

General Fund – Restricted – Fund 01.0

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

Student Activity Special Revenue Fund – Fund 08.0

This fund is to account for revenues and expenditures incurred by the Associated Student Bodies of the District.

Special Education Pass-Through Fund – Fund 10.0

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

Adult Education Fund – Fund 11.0

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

Child Development Fund – Fund 12.0

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

Cafeteria Special Revenue Fund – Fund 13.0

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

Building Fund – Fund 21.2

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

Capital Facilities – Fund 25.0

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

Special Reserve Fund for Capital Outlay Projects – Fund 40.0

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

Bond Interest and Redemption – Fund 51.0

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Self-Insurance (Workers Compensation) - Fund 67.1

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

Self-Insurance (Property and Liability) – Fund 67.2

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

Self-Insurance (Health and Welfare) - Fund 67.3

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

Self-Insurance (Retiree Health and Welfare) – Fund 67.4

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

2 BUDGET ASSUMPTIONS

2.1 GENERAL FUND REVENUES

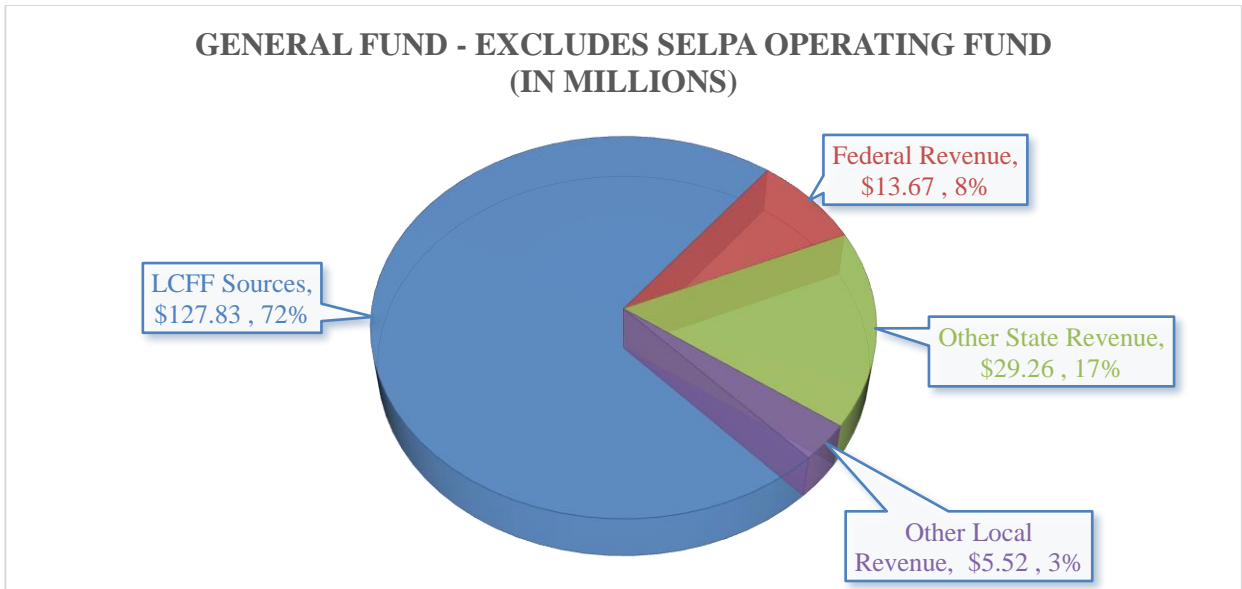
The major classifications for revenues in the General Fund are:

LCFF Revenues are used to record state aid apportionment for both base and supplemental/concentration funding, county, and District local property taxes.

Federal Revenues record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

Other State Revenue is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

Local Revenues include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.

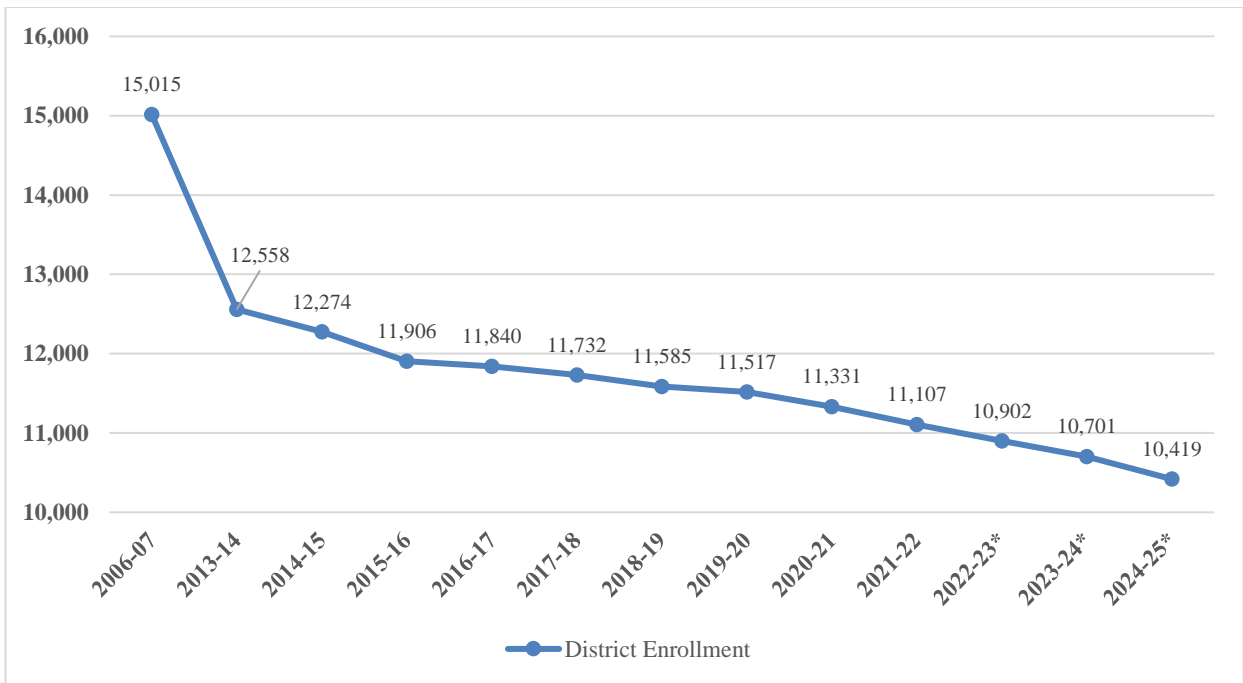


2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 72% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

Projected enrollment for the 2022-23 school year is 10,902. Enrollment is projected to decline by 1.85% or 205 students.

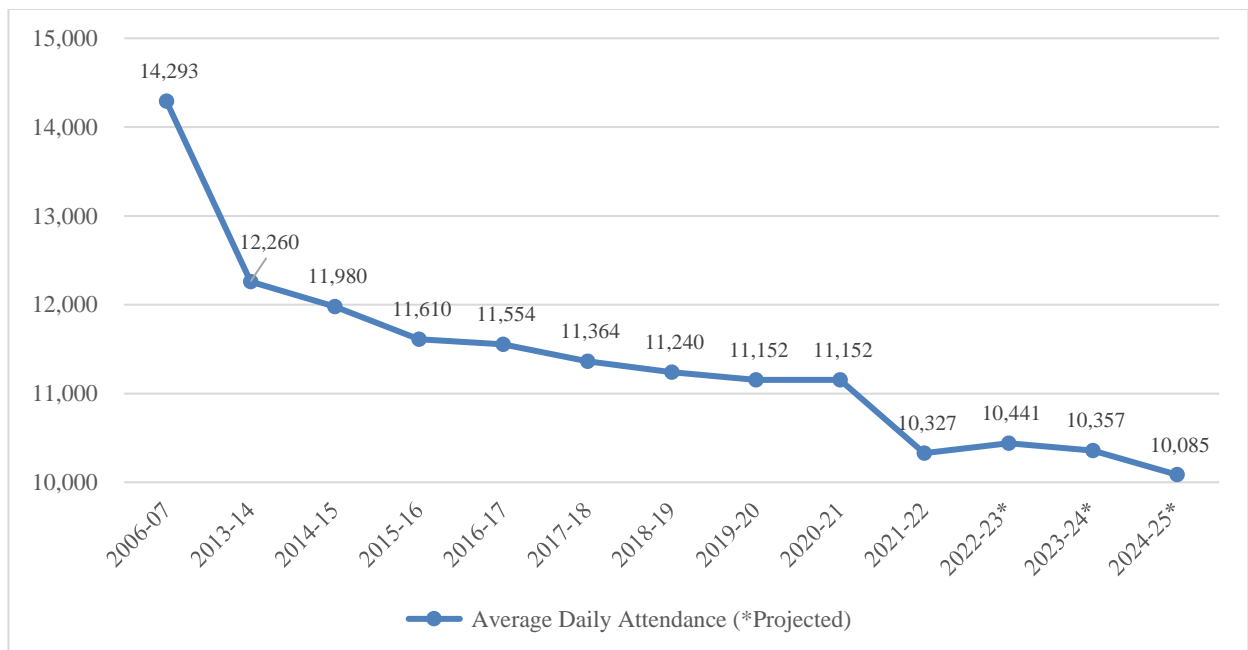
For the budgeted fiscal years, the District uses a straight roll of enrollment from the previous year by grade level. For example, the enrollment in fourth grade for the 2022-23 school year will become the enrollment in fifth grade for the 2023-24 school year. In addition, enrollment projections are further adjusted to account for historical enrollment information and incorporating known future factors.



The actual ADA for the 2022-23 school year is projected to be 10,441. This does not include ADA for students at the County Office of Education or Non-Public Schools.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment district, the state allows the LCFF Revenues to be calculated using the higher of current or prior year ADA. P-2 ADA for the 2021-22 is 10,327. Therefore, 2022-23 LCFF revenues will be calculated using current year actual ADA. The District is also projecting an enrollment decline for 2023-24 and 2024-25 school years; therefore, LCFF revenues for these years have been calculated using prior year ADA projections

Included in the Governor's May Revision is a proposal to add an additional method to calculate funded ADA. The proposal includes using a three prior year average of ADA. Using this method, the District's 2022-23 funded ADA would be 10,877, which is an increase of 436 over the current law. Due to the uncertainty of whether this proposal will be included in the final State Enacted Budget, the District has not used this method to calculate its LCFF revenue. The District will review the final enacted budget once it is released and make any necessary adjustments to the LCFF revenue and disclose it to the Board of Education during the 45-Day Revision.



The following assumption factors were used to prepare the 2022-23 LCFF Revenue projections:

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Enrollment Projections			
Prior Year Enrollment	11,107	10,902	10,701
Growth/(Decline)	(205)	(201)	(282)
Projected Enrollment	10,902	10,701	10,419
Projected Current Year ADA	10,441	10,357	10,085
Funded ADA	10,441	10,441	10,357
Cost of Living Adjustment (COLA)	6.56%	5.38%	4.02%
Unduplicated Pupil Percentage (UPP)	69.32%	69.38%	69.38%

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, and incorporating the LCFF assumptions, below is the projected LCFF Revenue for the District:

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Base Grant	\$98,599,261	\$103,898,935	\$107,148,585
Grade Span Adjustment	3,724,391	3,921,326	4,013,151

Supplemental Grant	14,186,151	14,961,140	15,424,803
Concentration Grant	9,524,285	10,077,959	10,390,288
Add-Ons (TIIG & HTS)	1,793,985	1,793,985	1,793,985
Total LCFF Funding	\$127,828,073	\$134,653,345	\$138,770,812

2.1.2 FEDERAL REVENUE PROJECTIONS

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District is projected to receive in the 2022-23 fiscal year.

Program Name	Amount
Carl D. Perkins Career and Technical Education	33,047
Elementary and Secondary School Emergency Relief II	5,760,759
Elementary and Secondary School Emergency Relief III	1,348,553
IDEA Basic Local Assistance Entitlement, Part B, Section 611	3,281,178
IDEA Early Intervention Grants, Part C	170,597
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	127,661
IDEA Preschool Staff Development, Part B, Sec 619	1,120
Medi-Cal Administrative Activities (MAA)	500,000
Title I, Part A, Basic Grants Low-Income and Neglected	1,995,606

Program Name	Amount
Title II, Part A, Supporting Effective Instruction Local Grants	304,729
Title III, English Learner Student Program	80,558
Title IV, Part A, Student Support and Academic Enrichment Grants	70,987
Total Federal Revenue	\$13,674,795

2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The following assumption factors were used to prepare the 2022-23 Other State Revenue projections:

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Lottery Revenue			
Unrestricted Lottery (Rate/ADA)	\$163	\$163	\$163
Restricted Lottery (Rate/ADA)	\$65	\$65	\$65
Mandated Block Grant			
Grades K-8 Rate	\$34.94	\$36.82	\$38.30
Grades 9-12 Rate	\$67.31	\$70.93	\$73.78

The table below summarizes the various State revenues the District is projecting to receive in the 2022-23 fiscal year.

Program Name	Amount
AB602 – Special Education Apportionment	\$10,075,636
After School Education and Safety (ASES)	399,508
Career Technical Education Incentive Grant Program	287,105
Expanded Learning Opportunities Program	8,519,170
Lottery (Restricted)	712,205
Lottery (Unrestricted)	1,785,991
Mandate Cost Reimbursement	487,902
Project Workability	196,635
State Mental Health	686,715
STRS On-Behalf Pension Contribution	6,107,020
Total Other State Revenue	\$29,257,887

In the Governor's May Revision the Governor proposed the Discretionary Block Grant. The grant is a one-time grant, projected to be approximately \$1,500 per ADA based off the District's 2021-22 Second Principal Apportionment (P-2) reported ADA. Due to the uncertainty of whether this proposal will be included in the final State Enacted Budget, the District has not included the one-time grant in its 2022-23 proposed budget. The District will review the final State Enacted Budget once it is released, and if the proposal is included the District will adjust its state revenues and disclose it to the Board of Education during the 45-Day Revision presentation.

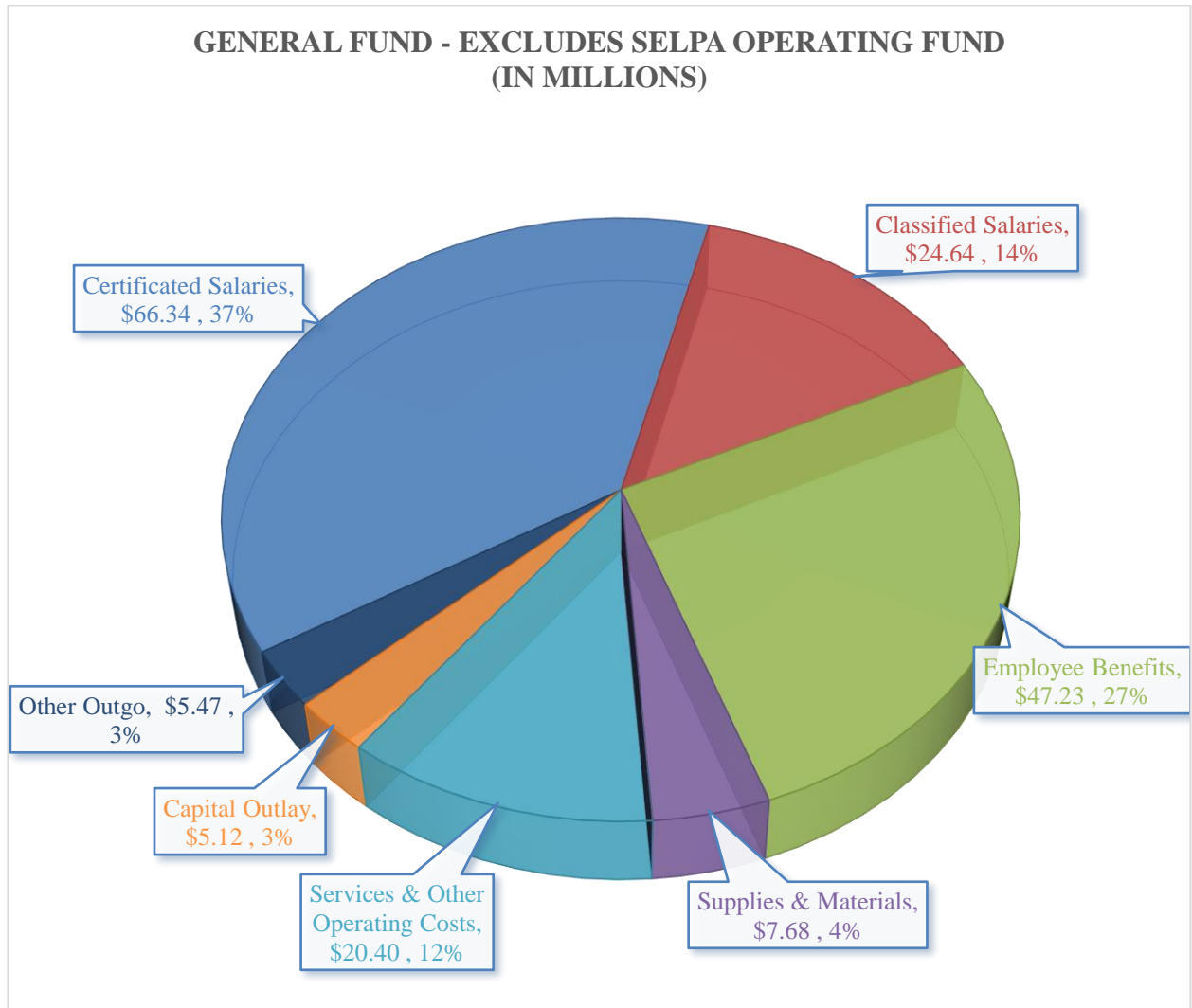
2.1.4 OTHER LOCAL REVENUE PROJECTIONS

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District is projected to receive in the 2022-23 fiscal year.

Program Name	Amount
College Exam Fees	\$67,000
Community Redevelopment Funds	800,000
Interest	250,000
Medi-Cal Billing Option	330,000
Other Miscellaneous	100,000
SELPA Administrative Unit Fee	299,997
Special Education Tuition from Home Districts	3,540,802
Use of Facilities	130,000
Total Other Local Revenue	\$5,517,799

2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (78%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.



The following assumption factors were used to prepare the 2022-23 Expenditure projections.

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Statutory Benefits			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.50%	0.20%	0.20%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Certificated Statutory	22.36% + \$150/FTE	22.06% + \$150/FTE	22.06% + \$150/FTE
Classified Employees			
PERS Rate	25.37%	25.20%	24.60%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
SUI	0.50%	0.20%	0.20%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Classified Statutory	34.83% + \$150/FTE	34.36% + \$150/FTE	33.76% + \$150/FTE
Full-Time Equivalents (FTEs)			
Certificated Unit	541.60	535.60	529.60
Classified Unit	424.43	424.43	424.43
School Psychologists	14.50	14.50	14.50
Confidential	13.80	13.80	13.80
Supervisory	9.75	9.75	9.75
Management	78.65	78.65	78.65
Step & Column			

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Certificated	1.25%	1.25%	1.25%
Classified	1.25%	1.25%	1.25%
Health & Welfare			
Blue Shield Access HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield PPO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Kaiser HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Consumer Price Index	PY + 6.11%	PY + 3.14%	PY + 1.97%

2.3 OTHER SIGNIFICANT BUDGET ITEMS

2.3.1 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities. It describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2022-23 year is projected to be \$127,828,073, of which \$23,710,436 is for the Supplemental and Concentration Grant. This is an increase of \$14,132 in Supplemental & Concentration from final prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's three (3) strategic goals.

2.3.2 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	22-23	23-24	24-25
	Projected Budget	Projected Budget	Projected Budget
Special Education	\$11,977,036	\$12,583,657	\$13,513,051
Routine Restricted Maintenance	5,082,157	5,299,231	4,912,266
Other	174,891	397,335	770,966
Total Unrestricted General Fund Contribution	\$17,234,084	\$18,280,223	\$19,196,283

2.4 MULTI-YEAR PROJECTIONS – UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2022-23 proposed budget and subsequent two fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	22-23	23-24	24-25
	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$35,785,288	\$33,111,516	\$35,299,795
Revenues (Net of Other Financing)	113,414,882	119,215,285	122,385,444
Expenditures (Net of Other Financing)	116,088,654	117,027,006	119,150,111
Surplus/(Deficit)	(2,673,772)	2,188,279	3,235,333
Ending Fund Balance	\$33,111,516	\$35,299,795	\$38,535,128

2.5 UNRESTRICTED GENERAL FUND ENDING FUND BALANCE

Cash management challenges make it even more imperative that the District consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2022-23 Proposed Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Line Description	22-23	23-24	24-25
	Projected Budget	Projected Budget	Projected Budget
Components of Ending Fund Balance			
Nonspendable	\$392,322	\$213,661	\$35,000

	22-23	23-24	24-25
Line Description	Projected Budget	Projected Budget	Projected Budget
Restricted	0	0	0
Committed	16,750,000	16,750,000	21,200,000
Assigned	0	0	0
Required Minimum Reserve	5,415,674	5,568,052	5,202,492
Unassigned/Unappropriated	10,553,520	12,768,082	12,097,636
Total Ending Fund Balance	\$33,111,516	\$35,299,795	\$38,535,128

The table below illustrates the required disclosure information per Education Code Section 42127(a).

	22-23	23-24	24-25
Line Description	Projected Budget	Projected Budget	Projected Budget
Assigned Fund Balance (Fund 01.0 & 17.0)	\$0	\$0	\$0
Unassigned Fund Balance (Fund 01.0 & 17.0)	15,969,194	18,336,134	17,300,128
Total Assigned and Unassigned	\$15,969,194	\$18,336,134	\$17,300,128

	22-23	23-24	24-25
Line Description	Projected Budget	Projected Budget	Projected Budget
Minimum Reserve for Economic Uncertainties (REU)	5,415,674	5,568,052	5,202,492
Amount Exceeding REU	\$10,553,520	\$12,768,082	\$12,097,636

2.6 OTHER FUNDS

The following table summarizes each fund's projected revenues and expenditures (in millions) for fiscal year 2022-23. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
10.0 – SELPA Pass-Through	\$0.00	\$93.21	\$93.21	\$0.00
08.0 – Student Activity	0.44	.25	.25	.44
11.0 - Adult Education	4.05	4.98	4.88	4.15
12.0 - Child Development	0.87	3.60	3.40	1.07
13.0 - Cafeteria	7.65	5.89	8.21	5.33
17.0 – Special Reserve	10.5	0	0	10.5
21.2 – Building	11.88	.04	3.34	8.58
25.0 - Capital Facilities	1.89	.21	.01	2.09

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
40.0 – Special Reserve	34.82	2.58	.76	36.64
51.0 – Bond Interest	8.24	13.87	14.43	7.68
67.0 – Self-Insurance	3.80	19.83	19.79	3.84

2.7 SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections.

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Enrollment Projections			
Prior Year Enrollment	11,107	10,902	10,701
Growth/(Decline)	(205)	(201)	(282)
Projected Enrollment	10,902	10,701	10,419
Projected Current Year ADA	10,441	10,357	10,1085
Funded ADA	10,441	10,441	10,357
Cost of Living Adjustment (COLA)	6.56%	5.38%	4.02%
Unduplicated Pupil	69.32%	69.38%	69.38%

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Percentage (UPP)			
Lottery Revenue			
Unrestricted Lottery (Rate/ADA)	\$163	\$163	\$163
Restricted Lottery (Rate/ADA)	\$65	\$65	\$65
Mandated Block Grant			
Grades K-8 Rate	\$34.94	\$36.82	\$38.30
Grades 9-12 Rate	\$67.31	\$70.93	\$73.78
Statutory Benefits			
Certificated Employees			
STRS Rate	19.10%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.50%	0.20%	0.20%

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Certificated Statutory	22.36% + \$150/FTE	22.06% + \$150/FTE	22.06% + \$150/FTE
Classified Employees			
PERS Rate	25.37%	25.20%	24.60%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%
SUI	0.50%	0.20%	0.20%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
Total Classified Statutory	34.83% + \$150/FTE	34.36% + \$150/FTE	33.76% + \$150/FTE

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Full-Time Equivalents (FTEs)			
Certificated Unit	541.60	535.60	529.60
Classified Unit	424.43	424.43	424.43
School Psychologists	14.50	14.50	14.50
Confidential	13.80	13.80	13.80
Supervisory	9.75	9.75	9.75
Management	78.65	78.65	78.65
Step & Column			
Certificated	1.25%	1.25%	1.25%
Classified	1.25%	1.25%	1.25%
Health & Welfare			
Blue Shield Access HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Blue Shield TRIO HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%

Line Description	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget
Blue Shield PPO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Kaiser HMO	PY + 7.00%	PY + 7.00%	PY + 7.00%
Consumer Price Index	PY + 6.11%	PY + 3.14%	PY + 1.97%

GENERAL FUND

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DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		127,940,851.00	0.00	127,940,851.00	127,828,073.00	0.00	127,828,073.00	-0.1%
2) Federal Revenue	8100-8299		0.00	10,389,237.00	10,389,237.00	0.00	15,769,179.00	15,769,179.00	51.8%
3) Other State Revenue	8300-8599		2,222,060.00	34,299,961.00	36,522,021.00	2,273,893.00	28,480,720.00	30,754,613.00	-15.8%
4) Other Local Revenue	8600-8799		576,814.00	5,214,236.00	5,791,050.00	547,000.00	4,970,799.00	5,517,799.00	-4.7%
5) TOTAL, REVENUES			130,739,725.00	49,903,434.00	180,643,159.00	130,648,966.00	49,220,698.00	179,869,664.00	-0.4%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		50,738,626.00	16,067,428.00	66,806,054.00	51,610,177.00	14,937,325.00	66,547,502.00	-0.4%
2) Classified Salaries	2000-2999		13,816,348.00	8,491,944.00	22,308,292.00	15,431,125.00	9,400,361.00	24,831,486.00	11.3%
3) Employee Benefits	3000-3999		26,204,909.00	16,226,409.00	42,431,318.00	30,198,593.00	17,222,171.00	47,420,764.00	11.8%
4) Books and Supplies	4000-4999		4,441,661.00	4,592,826.00	9,034,487.00	4,562,097.00	3,150,964.00	7,713,061.00	-14.6%
5) Services and Other Operating Expenditures	5000-5999		9,565,125.00	8,862,637.00	18,427,762.00	12,396,856.00	8,322,107.00	20,718,963.00	12.4%
6) Capital Outlay	6000-6999		326,606.00	730,175.00	1,056,781.00	256,061.00	4,868,016.00	5,124,077.00	384.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,269,368.00	3,105,981.00	4,375,349.00	1,325,320.00	5,107,992.00	6,433,312.00	47.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(912,234.00)	486,076.00	(426,158.00)	(1,241,575.00)	624,860.00	(616,715.00)	44.7%
9) TOTAL, EXPENDITURES			105,450,409.00	58,563,476.00	164,013,885.00	114,538,654.00	63,633,796.00	178,172,450.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,289,316.00	(8,660,042.00)	16,629,274.00	16,110,312.00	(14,413,098.00)	1,697,214.00	-89.8%
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		6,150,000.00	800,000.00	6,950,000.00	1,550,000.00	800,000.00	2,350,000.00	-66.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(16,164,030.00)	16,164,031.00	1.00	(17,234,084.00)	17,234,084.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,314,030.00)	15,364,031.00	(6,949,999.00)	(18,784,084.00)	16,434,084.00	(2,350,000.00)	-66.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,975,286.00	6,703,989.00	9,679,275.00	(2,673,772.00)	2,020,986.00	(652,786.00)	-106.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		33,153,774.72	8,362,097.61	41,515,872.33	35,785,288.01	15,409,859.32	51,195,147.33	23.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			33,153,774.72	8,362,097.61	41,515,872.33	35,785,288.01	15,409,859.32	51,195,147.33	23.3%
d) Other Restatements		9795	(343,772.71)	343,772.71	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,810,002.01	8,705,870.32	41,515,872.33	35,785,288.01	15,409,859.32	51,195,147.33	23.3%
2) Ending Balance, June 30 (E + F1e)			35,785,288.01	15,409,859.32	51,195,147.33	33,111,516.01	17,430,845.32	50,542,361.33	-1.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	535,982.00	0.00	535,982.00	357,322.00	0.00	357,322.00	-33.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,409,859.56	15,409,859.56	0.00	17,430,845.56	17,430,845.56	13.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,750,000.00	0.00	16,750,000.00	16,750,000.00	0.00	16,750,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,128,917.00	0.00	5,128,917.00	5,415,674.00	0.00	5,415,674.00	5.6%
Unassigned/Unappropriated Amount		9790	13,335,389.01	(.24)	13,335,388.77	10,553,520.01	(.24)	10,553,519.77	-20.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	68,843,199.00	0.00	68,843,199.00	97,762,969.00	0.00	97,762,969.00	42.0%
Education Protection Account State Aid - Current Year		8012	29,032,548.00	0.00	29,032,548.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	66,342.00	0.00	66,342.00	66,342.00	0.00	66,342.00	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	29.00	0.00	29.00	29.00	0.00	29.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,185,917.00	0.00	14,185,917.00	14,185,917.00	0.00	14,185,917.00	0.0%
Unsecured Roll Taxes		8042	216,290.00	0.00	216,290.00	216,290.00	0.00	216,290.00	0.0%
Prior Years' Taxes		8043	541,182.00	0.00	541,182.00	541,182.00	0.00	541,182.00	0.0%
Supplemental Taxes		8044	659,151.00	0.00	659,151.00	659,151.00	0.00	659,151.00	0.0%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	10,984,325.00	0.00	10,984,325.00	10,984,325.00	0.00	10,984,325.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,411,868.00	0.00	3,411,868.00	3,411,868.00	0.00	3,411,868.00	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			127,940,851.00	0.00	127,940,851.00	127,828,073.00	0.00	127,828,073.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			127,940,851.00	0.00	127,940,851.00	127,828,073.00	0.00	127,828,073.00	-0.1%
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	2,571,220.00	2,571,220.00	0.00	3,358,418.00	3,358,418.00	30.6%
Special Education Discretionary Grants		8182	0.00	987,071.00	987,071.00	0.00	2,316,522.00	2,316,522.00	134.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,052,469.00	2,052,469.00		1,995,606.00	1,995,606.00	-2.8%
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		200,371.00	200,371.00		304,729.00	304,729.00	52.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		78,107.00	78,107.00		80,558.00	80,558.00	3.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			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 NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		85,994.00	85,994.00		70,987.00	70,987.00	-17.5%
Career and Technical Education	3500-3599	8290		94,011.00	94,011.00		33,047.00	33,047.00	-64.8%
All Other Federal Revenue	All Other	8290	0.00	4,319,994.00	4,319,994.00	0.00	7,609,312.00	7,609,312.00	76.1%
TOTAL, FEDERAL REVENUE			0.00	10,389,237.00	10,389,237.00	0.00	15,769,179.00	15,769,179.00	51.8%
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		10,519,625.00	10,519,625.00		11,572,362.00	11,572,362.00	10.0%
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	398,191.00	398,191.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	492,704.00	0.00	492,704.00	487,902.00	0.00	487,902.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	1,729,356.00	687,700.00	2,417,056.00	1,785,991.00	712,205.00	2,498,196.00	3.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		399,508.00	399,508.00		399,508.00	399,508.00	0.0%
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%
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		651,032.00	651,032.00		287,105.00	287,105.00	-55.9%
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	21,643,905.00	21,643,905.00	0.00	15,509,540.00	15,509,540.00	-28.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			2,222,060.00	34,299,961.00	36,522,021.00	2,273,893.00	28,480,720.00	30,754,613.00	-15.8%
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	800,000.00	800,000.00	0.00	800,000.00	800,000.00	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	197,699.00	0.00	197,699.00	197,000.00	0.00	197,000.00	-0.4%
Interest		8660	250,000.00	20,000.00	270,000.00	250,000.00	0.00	250,000.00	-7.4%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	299,997.00	299,997.00	0.00	299,997.00	299,997.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	129,115.00	517,343.00	646,458.00	100,000.00	330,000.00	430,000.00	-33.5%
Tuition		8710	0.00	3,576,896.00	3,576,896.00	0.00	3,540,802.00	3,540,802.00	-1.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			576,814.00	5,214,236.00	5,791,050.00	547,000.00	4,970,799.00	5,517,799.00	-4.7%
TOTAL, REVENUES			130,739,725.00	49,903,434.00	180,643,159.00	130,648,966.00	49,220,698.00	179,869,664.00	-0.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	43,551,789.00	12,182,409.00	55,734,198.00	43,894,204.00	11,286,354.00	55,180,558.00	-1.0%
Certificated Pupil Support Salaries		1200	1,455,977.00	2,328,941.00	3,784,918.00	1,635,814.00	2,270,022.00	3,905,836.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	5,312,474.00	1,308,114.00	6,620,588.00	5,705,183.00	1,306,234.00	7,011,417.00	5.9%
Other Certificated Salaries		1900	418,386.00	247,964.00	666,350.00	374,976.00	74,715.00	449,691.00	-32.5%
TOTAL, CERTIFICATED SALARIES			50,738,626.00	16,067,428.00	66,806,054.00	51,610,177.00	14,937,325.00	66,547,502.00	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,055,342.00	4,439,997.00	5,495,339.00	1,117,666.00	5,139,750.00	6,257,416.00	13.9%
Classified Support Salaries		2200	5,557,365.00	2,197,853.00	7,755,218.00	6,241,358.00	2,410,270.00	8,651,628.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	788,879.00	691,293.00	1,480,172.00	816,740.00	796,938.00	1,613,678.00	9.0%
Clerical, Technical and Office Salaries		2400	5,523,156.00	1,015,350.00	6,538,506.00	6,403,426.00	874,886.00	7,278,312.00	11.3%
Other Classified Salaries		2900	891,606.00	147,451.00	1,039,057.00	851,935.00	178,517.00	1,030,452.00	-0.8%
TOTAL, CLASSIFIED SALARIES			13,816,348.00	8,491,944.00	22,308,292.00	15,431,125.00	9,400,361.00	24,831,486.00	11.3%
EMPLOYEE BENEFITS									

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)	
STRS		3101-3102	8,398,851.00	2,628,173.00	11,027,024.00	9,748,753.00	2,785,253.00	12,534,006.00	13.7%
PERS		3201-3202	2,602,363.00	1,618,834.00	4,221,197.00	3,731,093.00	2,137,947.00	5,869,040.00	39.0%
OASDI/Medicare/Alternative		3301-3302	1,829,103.00	911,964.00	2,741,067.00	1,961,225.00	957,324.00	2,918,549.00	6.5%
Health and Welfare Benefits		3401-3402	11,931,851.00	4,446,320.00	16,378,171.00	13,386,482.00	4,725,469.00	18,111,951.00	10.6%
Unemployment Insurance		3501-3502	379,235.00	121,056.00	500,291.00	335,558.00	121,980.00	457,538.00	-8.5%
Workers' Compensation		3601-3602	664,344.00	247,694.00	912,038.00	677,613.00	246,115.00	923,728.00	1.3%
OPEB, Allocated		3701-3702	183,220.00	68,761.00	251,981.00	194,804.00	66,755.00	261,559.00	3.8%
OPEB, Active Employees		3751-3752	100,020.00	45,205.00	145,225.00	102,985.00	42,388.00	145,373.00	0.1%
Other Employee Benefits		3901-3902	115,922.00	6,138,402.00	6,254,324.00	60,080.00	6,138,940.00	6,199,020.00	-0.9%
TOTAL, EMPLOYEE BENEFITS			26,204,909.00	16,226,409.00	42,431,318.00	30,198,593.00	17,222,171.00	47,420,764.00	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	186,090.00	186,090.00	0.00	100,000.00	100,000.00	-46.3%
Books and Other Reference Materials		4200	0.00	1,563.00	1,563.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	3,585,022.00	3,892,818.00	7,477,840.00	4,407,490.00	2,802,732.00	7,210,222.00	-3.6%
Noncapitalized Equipment		4400	856,639.00	512,355.00	1,368,994.00	154,607.00	248,232.00	402,839.00	-70.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,441,661.00	4,592,826.00	9,034,487.00	4,562,097.00	3,150,964.00	7,713,061.00	-14.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,485,814.00	1,581,802.00	3,067,616.00	1,093,639.00	4,148,197.00	5,241,836.00	70.9%
Travel and Conferences		5200	237,066.00	116,425.00	353,491.00	145,147.00	538,771.00	683,918.00	93.5%
Dues and Memberships		5300	184,194.00	21,000.00	205,194.00	155,616.00	12,800.00	168,416.00	-17.9%
Insurance		5400 - 5450	1,090,459.00	0.00	1,090,459.00	1,074,495.00	0.00	1,074,495.00	-1.5%
Operations and Housekeeping Services		5500	2,924,675.00	123,294.00	3,047,969.00	3,095,094.00	125,577.00	3,220,671.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,651,610.00	219,865.00	1,871,475.00	724,880.00	231,200.00	956,080.00	-48.9%
Transfers of Direct Costs		5710	(3,257,637.00)	3,257,637.00	0.00	(6,612.00)	6,612.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(213,974.00)	283,189.00	69,215.00	(122,600.00)	228,002.00	105,402.00	52.3%
Professional/Consulting Services and Operating Expenditures		5800	5,402,774.00	3,256,633.00	8,659,407.00	5,774,047.00	3,028,156.00	8,802,203.00	1.6%
Communications		5900	60,144.00	2,792.00	62,936.00	463,150.00	2,792.00	465,942.00	640.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,565,125.00	8,862,637.00	18,427,762.00	12,396,856.00	8,322,107.00	20,718,963.00	12.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	730,175.00	730,175.00	0.00	4,469,825.00	4,469,825.00	512.2%
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	326,606.00	0.00	326,606.00	256,061.00	398,191.00	654,252.00	100.3%
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			326,606.00	730,175.00	1,056,781.00	256,061.00	4,868,016.00	5,124,077.00	384.9%
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	2,399,042.00	2,399,042.00	0.00	2,412,715.00	2,412,715.00	0.6%
Payments to County Offices		7142	415,083.00	0.00	415,083.00	452,717.00	0.00	452,717.00	9.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	706,939.00	706,939.00	0.00	2,695,277.00	2,695,277.00	281.3%
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	64,496.00	0.00	64,496.00	50,059.00	0.00	50,059.00	-22.4%

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 Debt Service - Principal		7439	789,789.00	0.00	789,789.00	822,544.00	0.00	822,544.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,269,368.00	3,105,981.00	4,375,349.00	1,325,320.00	5,107,992.00	6,433,312.00	47.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(486,076.00)	486,076.00	0.00	(624,860.00)	624,860.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(426,158.00)	0.00	(426,158.00)	(616,715.00)	0.00	(616,715.00)	44.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(912,234.00)	486,076.00	(426,158.00)	(1,241,575.00)	624,860.00	(616,715.00)	44.7%
TOTAL, EXPENDITURES			105,450,409.00	58,563,476.00	164,013,885.00	114,538,654.00	63,633,796.00	178,172,450.00	8.6%
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%
Other Authorized Interfund Transfers Out		7619	6,150,000.00	800,000.00	6,950,000.00	1,550,000.00	800,000.00	2,350,000.00	-66.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,150,000.00	800,000.00	6,950,000.00	1,550,000.00	800,000.00	2,350,000.00	-66.2%
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%

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)	
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	(16,164,030.00)	16,164,031.00	1.00	(17,234,084.00)	17,234,084.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,164,030.00)	16,164,031.00	1.00	(17,234,084.00)	17,234,084.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(22,314,030.00)	15,364,031.00	(6,949,999.00)	(18,784,084.00)	16,434,084.00	(2,350,000.00)	-66.2%

			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	127,940,851.00	0.00	127,940,851.00	127,828,073.00	0.00	127,828,073.00	-0.1%
2) Federal Revenue		8100-8299	0.00	10,389,237.00	10,389,237.00	0.00	15,769,179.00	15,769,179.00	51.8%
3) Other State Revenue		8300-8599	2,222,060.00	34,299,961.00	36,522,021.00	2,273,893.00	28,480,720.00	30,754,613.00	-15.8%
4) Other Local Revenue		8600-8799	576,814.00	5,214,236.00	5,791,050.00	547,000.00	4,970,799.00	5,517,799.00	-4.7%
5) TOTAL, REVENUES			130,739,725.00	49,903,434.00	180,643,159.00	130,648,966.00	49,220,698.00	179,869,664.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	65,616,542.00	38,908,200.00	104,524,742.00	71,156,408.00	38,324,534.00	109,480,942.00	4.7%
2) Instruction - Related Services	2000-2999		11,862,901.00	4,165,706.00	16,028,607.00	13,350,811.00	3,847,947.00	17,198,758.00	7.3%
3) Pupil Services	3000-3999		6,364,566.00	6,239,627.00	12,604,193.00	7,088,004.00	5,527,852.00	12,615,856.00	0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,726,963.00	503,771.00	10,230,734.00	9,256,215.00	885,782.00	10,141,997.00	-0.9%
8) Plant Services	8000-8999		10,610,069.00	5,640,191.00	16,250,260.00	12,361,896.00	9,939,689.00	22,301,585.00	37.2%
9) Other Outgo	9000-9999		1,269,368.00	3,105,981.00	4,375,349.00	1,325,320.00	5,107,992.00	6,433,312.00	47.0%
10) TOTAL, EXPENDITURES			105,450,409.00	58,563,476.00	164,013,885.00	114,538,654.00	63,633,796.00	178,172,450.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,289,316.00	(8,660,042.00)	16,629,274.00	16,110,312.00	(14,413,098.00)	1,697,214.00	-89.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	6,150,000.00	800,000.00	6,950,000.00	1,550,000.00	800,000.00	2,350,000.00	-66.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,164,030.00)	16,164,031.00	1.00	(17,234,084.00)	17,234,084.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,314,030.00)	15,364,031.00	(6,949,999.00)	(18,784,084.00)	16,434,084.00	(2,350,000.00)	-66.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,975,286.00	6,703,989.00	9,679,275.00	(2,673,772.00)	2,020,986.00	(652,786.00)	-106.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,153,774.72	8,362,097.61	41,515,872.33	35,785,288.01	15,409,859.32	51,195,147.33	23.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,153,774.72	8,362,097.61	41,515,872.33	35,785,288.01	15,409,859.32	51,195,147.33	23.3%
d) Other Restatements		9795	(343,772.71)	343,772.71	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,810,002.01	8,705,870.32	41,515,872.33	35,785,288.01	15,409,859.32	51,195,147.33	23.3%
2) Ending Balance, June 30 (E + F1e)			35,785,288.01	15,409,859.32	51,195,147.33	33,111,516.01	17,430,845.32	50,542,361.33	-1.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	535,982.00	0.00	535,982.00	357,322.00	0.00	357,322.00	-33.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,409,859.56	15,409,859.56	0.00	17,430,845.56	17,430,845.56	13.1%
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	16,750,000.00	0.00	16,750,000.00	16,750,000.00	0.00	16,750,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,128,917.00	0.00	5,128,917.00	5,415,674.00	0.00	5,415,674.00	5.6%
Unassigned/Unappropriated Amount		9790	13,335,389.01	(.24)	13,335,388.77	10,553,520.01	(.24)	10,553,519.77	-20.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	2,549,533.00	8,519,170.00
5640		.33	.33
6266	Educator Effectiveness, FY 2021-22	2,521,966.00	1,891,473.00
6300	Lottery: Instructional Materials	1,530,960.97	2,143,165.97
6500	Special Education	2,194,443.86	1,861,123.86
6512	Special Ed: Mental Health Services	49,785.51	49,785.51
6536	Special Ed: Dispute Prevention and Dispute Resolution	261,959.00	70,000.00
6537	Special Ed: Learning Recovery Support	850,703.00	0.00
6546	Mental Health-Related Services	.12	.12
6547	Special Education Early Intervention Preschool Grant	572,299.00	572,299.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	398,191.00	0.00
7412	A-G Access/Success Grant	770,086.00	577,565.00
7413	A-G Learning Loss Mitigation Grant	300,420.00	225,237.00
7425	Expanded Learning Opportunities (ELO) Grant	699,347.75	.75
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	497,225.00	230,875.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	766,355.25	399,770.25
9010	Other Restricted Local	1,446,583.77	890,379.77
Total, Restricted Balance		15,409,859.56	17,430,845.56

STUDENT ACTIVITY SPECIAL REVENUE FUND

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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	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	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	170,000.00	170,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	80,000.00	80,000.00	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			250,000.00	250,000.00	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	442,044.49	442,044.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			442,044.49	442,044.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			442,044.49	442,044.49	0.0%
2) Ending Balance, June 30 (E + F1e)			442,044.49	442,044.49	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	442,044.49	442,044.49	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		
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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	250,000.00	250,000.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	170,000.00	170,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			170,000.00	170,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	2,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,500.00	77,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,000.00	80,000.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	250,000.00	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	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		250,000.00	250,000.00	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			250,000.00	250,000.00	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	442,044.49	442,044.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			442,044.49	442,044.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			442,044.49	442,044.49	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			442,044.49	442,044.49	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	442,044.49	442,044.49	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
8210	Student Activity Funds	442,044.49	442,044.49
Total, Restricted Balance		442,044.49	442,044.49

SPECIAL EDUCATION PASS-THROUGH FUND

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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	23,923,801.00	20,154,260.00	-15.8%
3) Other State Revenue		8300-8599	64,423,584.00	73,051,273.00	13.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			88,347,385.00	93,205,533.00	5.5%
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	88,347,385.00	93,205,533.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,347,385.00	93,205,533.00	5.5%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	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		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	23,923,801.00	20,154,260.00	-15.8%
TOTAL, FEDERAL REVENUE			23,923,801.00	20,154,260.00	-15.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	55,076,659.00	64,134,823.00	16.4%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	9,346,925.00	8,916,450.00	-4.6%
TOTAL, OTHER STATE REVENUE			64,423,584.00	73,051,273.00	13.4%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			88,347,385.00	93,205,533.00	5.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	33,270,726.00	29,070,710.00	-12.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	55,076,659.00	64,134,823.00	16.4%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,347,385.00	93,205,533.00	5.5%
TOTAL, EXPENDITURES			88,347,385.00	93,205,533.00	5.5%

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	23,923,801.00	20,154,260.00	-15.8%
3) Other State Revenue		8300-8599	64,423,584.00	73,051,273.00	13.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			88,347,385.00	93,205,533.00	5.5%
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	88,347,385.00	93,205,533.00	5.5%
10) TOTAL, EXPENDITURES			88,347,385.00	93,205,533.00	5.5%
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	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%

ADULT EDUCATION FUND

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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	442,069.00	442,069.00	0.0%
3) Other State Revenue		8300-8599	3,893,575.00	3,774,585.00	-3.1%
4) Other Local Revenue		8600-8799	747,539.00	766,370.00	2.5%
5) TOTAL, REVENUES			5,083,183.00	4,983,024.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,689,632.00	1,523,711.00	-9.8%
2) Classified Salaries		2000-2999	963,527.00	985,319.00	2.3%
3) Employee Benefits		3000-3999	1,018,234.00	1,154,785.00	13.4%
4) Books and Supplies		4000-4999	498,705.00	453,202.00	-9.1%
5) Services and Other Operating Expenditures		5000-5999	563,514.00	533,975.00	-5.2%
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	176,479.00	226,613.00	28.4%
9) TOTAL, EXPENDITURES			4,910,091.00	4,877,605.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			173,092.00	105,419.00	-39.1%
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)			173,092.00	105,419.00	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,875,053.16	4,048,145.16	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,875,053.16	4,048,145.16	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,875,053.16	4,048,145.16	4.5%
2) Ending Balance, June 30 (E + F1e)			4,048,145.16	4,153,564.16	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,048,145.16	4,153,564.16	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		
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	442,069.00	442,069.00	0.0%
TOTAL, FEDERAL REVENUE			442,069.00	442,069.00	0.0%
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	3,833,575.00	3,714,585.00	-3.1%
All Other State Revenue	All Other	8590	60,000.00	60,000.00	0.0%
TOTAL, OTHER STATE REVENUE			3,893,575.00	3,774,585.00	-3.1%
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	16,035.00	16,035.00	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	699,301.00	719,005.00	2.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,203.00	31,330.00	-2.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			747,539.00	766,370.00	2.5%
TOTAL, REVENUES			5,083,183.00	4,983,024.00	-2.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,096,880.00	958,515.00	-12.6%
Certificated Pupil Support Salaries		1200	193,513.00	185,196.00	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	368,587.00	373,049.00	1.2%
Other Certificated Salaries		1900	30,652.00	6,951.00	-77.3%
TOTAL, CERTIFICATED SALARIES			1,689,632.00	1,523,711.00	-9.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	275,314.00	261,943.00	-4.9%
Classified Support Salaries		2200	218,202.00	220,897.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	125,739.00	107,154.00	-14.8%
Clerical, Technical and Office Salaries		2400	324,780.00	375,907.00	15.7%
Other Classified Salaries		2900	19,492.00	19,418.00	-0.4%
TOTAL, CLASSIFIED SALARIES			963,527.00	985,319.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	193,636.00	210,457.00	8.7%
PERS		3201-3202	228,962.00	284,446.00	24.2%
OASDI/Medicare/Alternative		3301-3302	109,973.00	110,495.00	0.5%
Health and Welfare Benefits		3401-3402	433,942.00	497,430.00	14.6%
Unemployment Insurance		3501-3502	12,590.00	12,616.00	0.2%
Workers' Compensation		3601-3602	26,377.00	25,452.00	-3.5%
OPEB, Allocated		3701-3702	5,886.00	5,875.00	-0.2%
OPEB, Active Employees		3751-3752	4,218.00	4,014.00	-4.8%
Other Employee Benefits		3901-3902	2,650.00	4,000.00	50.9%
TOTAL, EMPLOYEE BENEFITS			1,018,234.00	1,154,785.00	13.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	60,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	365,105.00	297,202.00	-18.6%
Noncapitalized Equipment		4400	133,600.00	96,000.00	-28.1%
TOTAL, BOOKS AND SUPPLIES			498,705.00	453,202.00	-9.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	8,200.00	-36.9%
Dues and Memberships		5300	6,500.00	6,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,324.00	93,275.00	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,000.00	24,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,100.00	4,100.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	404,690.00	386,000.00	-4.6%
Communications		5900	11,900.00	11,900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			563,514.00	533,975.00	-5.2%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	176,479.00	226,613.00	28.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			176,479.00	226,613.00	28.4%
TOTAL, EXPENDITURES			4,910,091.00	4,877,605.00	-0.7%
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	442,069.00	442,069.00	0.0%
3) Other State Revenue		8300-8599	3,893,575.00	3,774,585.00	-3.1%
4) Other Local Revenue		8600-8799	747,539.00	766,370.00	2.5%
5) TOTAL, REVENUES			5,083,183.00	4,983,024.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,453,054.00	2,317,106.00	-5.5%
2) Instruction - Related Services	2000-2999		1,569,974.00	1,615,174.00	2.9%
3) Pupil Services	3000-3999		250,790.00	246,250.00	-1.8%
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		176,479.00	226,613.00	28.4%
8) Plant Services	8000-8999		459,794.00	472,462.00	2.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,910,091.00	4,877,605.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			173,092.00	105,419.00	-39.1%
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)			173,092.00	105,419.00	-39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,875,053.16	4,048,145.16	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,875,053.16	4,048,145.16	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,875,053.16	4,048,145.16	4.5%
2) Ending Balance, June 30 (E + F1e)			4,048,145.16	4,153,564.16	2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,048,145.16	4,153,564.16	2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5810	Other Restricted Federal	622,054.26	757,089.26
6371	CalWORKs for ROCP or Adult Education	855,796.00	855,796.00
6391	Adult Education Program	2,540,023.69	2,537,736.69
9010	Other Restricted Local	30,271.21	2,942.21
Total, Restricted Balance		4,048,145.16	4,153,564.16

CHILD DEVELOPMENT FUND

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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	237,564.00	256,360.00	7.9%
3) Other State Revenue		8300-8599	1,984,269.00	2,162,426.00	9.0%
4) Other Local Revenue		8600-8799	1,184,387.00	1,185,646.00	0.1%
5) TOTAL, REVENUES			3,406,220.00	3,604,432.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	833,270.00	840,674.00	0.9%
2) Classified Salaries		2000-2999	1,096,627.00	1,174,068.00	7.1%
3) Employee Benefits		3000-3999	666,739.00	738,519.00	10.8%
4) Books and Supplies		4000-4999	446,256.00	556,671.00	24.7%
5) Services and Other Operating Expenditures		5000-5999	(228,635.00)	(164,390.00)	-28.1%
6) Capital Outlay		6000-6999	178,945.00	127,920.00	-28.5%
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	88,827.00	129,249.00	45.5%
9) TOTAL, EXPENDITURES			3,082,029.00	3,402,711.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			324,191.00	201,721.00	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			324,191.00	201,721.00	-37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,362.46	865,553.46	59.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,362.46	865,553.46	59.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,362.46	865,553.46	59.9%
2) Ending Balance, June 30 (E + F1e)			865,553.46	1,067,274.46	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	865,553.46	1,067,274.46	23.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		
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	237,564.00	256,360.00	7.9%
TOTAL, FEDERAL REVENUE			237,564.00	256,360.00	7.9%
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	1,984,269.00	2,162,426.00	9.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,984,269.00	2,162,426.00	9.0%
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	1,189.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,183,198.00	1,185,646.00	0.2%
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			1,184,387.00	1,185,646.00	0.1%
TOTAL, REVENUES			3,406,220.00	3,604,432.00	5.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	670,344.00	674,493.00	0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	162,926.00	166,181.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			833,270.00	840,674.00	0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	52,795.00	48,345.00	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	72,079.00	72,079.00	0.0%
Clerical, Technical and Office Salaries		2400	97,754.00	92,322.00	-5.6%
Other Classified Salaries		2900	873,999.00	961,322.00	10.0%
TOTAL, CLASSIFIED SALARIES			1,096,627.00	1,174,068.00	7.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	120,253.00	150,393.00	25.1%
PERS		3201-3202	166,485.00	184,999.00	11.1%
OASDI/Medicare/Alternative		3301-3302	101,650.00	105,389.00	3.7%
Health and Welfare Benefits		3401-3402	243,774.00	262,338.00	7.6%
Unemployment Insurance		3501-3502	9,727.00	10,103.00	3.9%
Workers' Compensation		3601-3602	19,782.00	20,395.00	3.1%
OPEB, Allocated		3701-3702	2,589.00	2,734.00	5.6%
OPEB, Active Employees		3751-3752	2,179.00	2,168.00	-0.5%
Other Employee Benefits		3901-3902	300.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			666,739.00	738,519.00	10.8%
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	180,661.00	329,128.00	82.2%
Noncapitalized Equipment		4400	265,595.00	227,543.00	-14.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			446,256.00	556,671.00	24.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,683.00	2,120.00	26.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	3,985.00	3,985.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,341.00	2,341.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(282,689.00)	(225,102.00)	-20.4%
Professional/Consulting Services and Operating Expenditures		5800	30,539.00	36,960.00	21.0%
Communications		5900	4,006.00	3,806.00	-5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(228,635.00)	(164,390.00)	-28.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	178,945.00	28,950.00	-83.8%
Buildings and Improvements of Buildings		6200	0.00	12,290.00	New
Equipment		6400	0.00	86,680.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			178,945.00	127,920.00	-28.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	88,827.00	129,249.00	45.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			88,827.00	129,249.00	45.5%
TOTAL, EXPENDITURES			3,082,029.00	3,402,711.00	10.4%
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	237,564.00	256,360.00	7.9%
3) Other State Revenue		8300-8599	1,984,269.00	2,162,426.00	9.0%
4) Other Local Revenue		8600-8799	1,184,387.00	1,185,646.00	0.1%
5) TOTAL, REVENUES			3,406,220.00	3,604,432.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,599,597.00	1,649,514.00	3.1%
2) Instruction - Related Services	2000-2999		236,622.00	403,503.00	70.5%
3) Pupil Services	3000-3999		896,505.00	1,100,560.00	22.8%
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		88,827.00	129,249.00	45.5%
8) Plant Services	8000-8999		260,478.00	119,885.00	-54.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,082,029.00	3,402,711.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			324,191.00	201,721.00	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			324,191.00	201,721.00	-37.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	541,362.46	865,553.46	59.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,362.46	865,553.46	59.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,362.46	865,553.46	59.9%
2) Ending Balance, June 30 (E + F1e)			865,553.46	1,067,274.46	23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	865,553.46	1,067,274.46	23.3%
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	.25	.25
5059	Child Development: ARP California State Preschool Program One-time Stipend	13,000.00	13,000.00
6105	Child Development: California State Preschool Program	.30	.30
6130	Child Development: Center-Based Reserve Account	204,856.18	204,856.18
9010	Other Restricted Local	647,696.73	849,417.73
Total, Restricted Balance		865,553.46	1,067,274.46

CAFETERIA SPECIAL REVENUE FUND

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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	7,135,411.00	5,460,984.00	-23.5%
3) Other State Revenue		8300-8599	385,547.00	360,719.00	-6.4%
4) Other Local Revenue		8600-8799	88,399.00	69,280.00	-21.6%
5) TOTAL, REVENUES			7,609,357.00	5,890,983.00	-22.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,046,149.00	2,501,836.00	22.3%
3) Employee Benefits		3000-3999	848,588.00	1,054,617.00	24.3%
4) Books and Supplies		4000-4999	2,853,130.00	3,146,208.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	410,292.00	610,800.00	48.9%
6) Capital Outlay		6000-6999	0.00	640,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	160,852.00	260,853.00	62.2%
9) TOTAL, EXPENDITURES			6,319,011.00	8,214,314.00	30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,290,346.00	(2,323,331.00)	-280.1%
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)			1,290,346.00	(2,323,331.00)	-280.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,362,897.40	7,653,243.40	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,362,897.40	7,653,243.40	20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,362,897.40	7,653,243.40	20.3%
2) Ending Balance, June 30 (E + F1e)			7,653,243.40	5,329,912.40	-30.4%
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	7,653,243.40	5,329,912.40	-30.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,113,094.00	5,460,984.00	-23.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	22,317.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			7,135,411.00	5,460,984.00	-23.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	385,547.00	360,719.00	-6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			385,547.00	360,719.00	-6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	31,479.00	34,280.00	8.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,201.00	30,000.00	14.5%
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	30,719.00	5,000.00	-83.7%
TOTAL, OTHER LOCAL REVENUE			88,399.00	69,280.00	-21.6%
TOTAL, REVENUES			7,609,357.00	5,890,983.00	-22.6%
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	1,484,897.00	1,951,289.00	31.4%
Classified Supervisors' and Administrators' Salaries		2300	345,940.00	345,971.00	0.0%
Clerical, Technical and Office Salaries		2400	215,312.00	204,576.00	-5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,046,149.00	2,501,836.00	22.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	319,544.00	452,398.00	41.6%
OASDI/Medicare/Alternative		3301-3302	153,904.00	191,473.00	24.4%
Health and Welfare Benefits		3401-3402	333,393.00	359,682.00	7.9%
Unemployment Insurance		3501-3502	10,164.00	12,544.00	23.4%
Workers' Compensation		3601-3602	20,650.00	25,311.00	22.6%
OPEB, Allocated		3701-3702	3,587.00	4,597.00	28.2%
OPEB, Active Employees		3751-3752	3,980.00	3,612.00	-9.2%
Other Employee Benefits		3901-3902	3,366.00	5,000.00	48.5%
TOTAL, EMPLOYEE BENEFITS			848,588.00	1,054,617.00	24.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	415,051.00	463,500.00	11.7%
Noncapitalized Equipment		4400	141,192.00	245,000.00	73.5%
Food		4700	2,296,887.00	2,437,708.00	6.1%
TOTAL, BOOKS AND SUPPLIES			2,853,130.00	3,146,208.00	10.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,096.00	6,500.00	210.1%
Dues and Memberships		5300	1,529.00	1,600.00	4.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,760.00	41,100.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,461.00	39,000.00	-8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	199,374.00	105,600.00	-47.0%
Professional/Consulting Services and Operating Expenditures		5800	125,072.00	417,000.00	233.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			410,292.00	610,800.00	48.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	240,000.00	New
Equipment Replacement		6500	0.00	400,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	640,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	160,852.00	260,853.00	62.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			160,852.00	260,853.00	62.2%
TOTAL, EXPENDITURES			6,319,011.00	8,214,314.00	30.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	7,135,411.00	5,460,984.00	-23.5%
3) Other State Revenue		8300-8599	385,547.00	360,719.00	-6.4%
4) Other Local Revenue		8600-8799	88,399.00	69,280.00	-21.6%
5) TOTAL, REVENUES			7,609,357.00	5,890,983.00	-22.6%
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		6,118,399.00	7,912,361.00	29.3%
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		160,852.00	260,853.00	62.2%
8) Plant Services	8000-8999		39,760.00	41,100.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,319,011.00	8,214,314.00	30.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,290,346.00	(2,323,331.00)	-280.1%
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)			1,290,346.00	(2,323,331.00)	-280.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,362,897.40	7,653,243.40	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,362,897.40	7,653,243.40	20.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,362,897.40	7,653,243.40	20.3%
2) Ending Balance, June 30 (E + F1e)			7,653,243.40	5,329,912.40	-30.4%
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	7,653,243.40	5,329,912.40	-30.4%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,164,449.50	3,654,411.50
5314	Child Nutrition: NSLP Equipment Assistance Grants	1.00	1.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	976,105.90	1,162,812.90
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	26,191.00	26,191.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	486,496.00	486,496.00
Total, Restricted Balance		7,653,243.40	5,329,912.40

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

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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	5,600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,600,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,600,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,900,000.00	10,500,000.00	114.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,900,000.00	10,500,000.00	114.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,900,000.00	10,500,000.00	114.3%
2) Ending Balance, June 30 (E + F1e)			10,500,000.00	10,500,000.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	10,500,000.00	10,500,000.00	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		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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					
(G9 + H2) - (I6 + J2)			0.00		
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,600,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			5,600,000.00	0.00	-100.0%

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	5,600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,600,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,600,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,900,000.00	10,500,000.00	114.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,900,000.00	10,500,000.00	114.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,900,000.00	10,500,000.00	114.3%
2) Ending Balance, June 30 (E + F1e)			10,500,000.00	10,500,000.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	10,500,000.00	10,500,000.00	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%

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BUILDING FUND

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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	60,000.00	40,000.00	-33.3%
5) TOTAL, REVENUES			60,000.00	40,000.00	-33.3%
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	794,082.00	3,336,473.00	320.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			794,082.00	3,336,473.00	320.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(734,082.00)	(3,296,473.00)	349.1%
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)			(734,082.00)	(3,296,473.00)	349.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,614,746.35	11,880,664.35	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,614,746.35	11,880,664.35	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,614,746.35	11,880,664.35	-5.8%
2) Ending Balance, June 30 (E + F1e)			11,880,664.35	8,584,191.35	-27.7%
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	11,880,664.35	8,584,191.35	-27.7%
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		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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					
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	60,000.00	40,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	40,000.00	-33.3%
TOTAL, REVENUES			60,000.00	40,000.00	-33.3%
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	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	441,993.00	342.0%
Buildings and Improvements of Buildings		6200	694,082.00	2,894,480.00	317.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			794,082.00	3,336,473.00	320.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			794,082.00	3,336,473.00	320.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	60,000.00	40,000.00	-33.3%
5) TOTAL, REVENUES			60,000.00	40,000.00	-33.3%
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		794,082.00	3,336,473.00	320.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			794,082.00	3,336,473.00	320.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(734,082.00)	(3,296,473.00)	349.1%
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)			(734,082.00)	(3,296,473.00)	349.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,614,746.35	11,880,664.35	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,614,746.35	11,880,664.35	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,614,746.35	11,880,664.35	-5.8%
2) Ending Balance, June 30 (E + F1e)			11,880,664.35	8,584,191.35	-27.7%
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	11,880,664.35	8,584,191.35	-27.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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CAPITAL FACILITIES FUND

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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	553,775.00	208,000.00	-62.4%
5) TOTAL, REVENUES			553,775.00	208,000.00	-62.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	283,884.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			293,884.00	10,000.00	-96.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			259,891.00	198,000.00	-23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			259,891.00	198,000.00	-23.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,628,405.50	1,888,296.50	16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,628,405.50	1,888,296.50	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,628,405.50	1,888,296.50	16.0%
2) Ending Balance, June 30 (E + F1e)			1,888,296.50	2,086,296.50	10.5%
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	1,888,296.50	2,086,296.50	10.5%
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	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		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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		
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	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	545,775.00	200,000.00	-63.4%
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			553,775.00	208,000.00	-62.4%
TOTAL, REVENUES			553,775.00	208,000.00	-62.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	10,000.00	10,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	283,884.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			283,884.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			293,884.00	10,000.00	-96.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	553,775.00	208,000.00	-62.4%
5) TOTAL, REVENUES			553,775.00	208,000.00	-62.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	10,000.00	0.0%
8) Plant Services	8000-8999		283,884.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			293,884.00	10,000.00	-96.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			259,891.00	198,000.00	-23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			259,891.00	198,000.00	-23.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,628,405.50	1,888,296.50	16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,628,405.50	1,888,296.50	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,628,405.50	1,888,296.50	16.0%
2) Ending Balance, June 30 (E + F1e)			1,888,296.50	2,086,296.50	10.5%
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	1,888,296.50	2,086,296.50	10.5%
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	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	1,888,296.50	2,086,296.50
Total, Restricted Balance		1,888,296.50	2,086,296.50

SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS

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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	32,186,837.00	230,000.00	-99.3%
5) TOTAL, REVENUES			32,186,837.00	230,000.00	-99.3%
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	16,300.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	459,237.00	140,000.00	-69.5%
6) Capital Outlay		6000-6999	163,393.00	623,968.00	281.9%
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			638,930.00	763,968.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,547,907.00	(533,968.00)	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,350,000.00	2,350,000.00	74.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,350,000.00	2,350,000.00	74.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,897,907.00	1,816,032.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,922,670.14	34,820,577.14	1,711.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,922,670.14	34,820,577.14	1,711.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,922,670.14	34,820,577.14	1,711.1%
2) Ending Balance, June 30 (E + F1e)			34,820,577.14	36,636,609.14	5.2%
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	34,820,577.14	36,636,609.14	5.2%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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					
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	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	11,837.00	30,000.00	153.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,175,000.00	200,000.00	-99.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,186,837.00	230,000.00	-99.3%
TOTAL, REVENUES			32,186,837.00	230,000.00	-99.3%
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	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	1,202.00	0.00	-100.0%
Noncapitalized Equipment		4400	15,098.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			16,300.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	459,237.00	140,000.00	-69.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			459,237.00	140,000.00	-69.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,699.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	157,694.00	623,968.00	295.7%
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			163,393.00	623,968.00	281.9%
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			638,930.00	763,968.00	19.6%
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	1,350,000.00	2,350,000.00	74.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,350,000.00	2,350,000.00	74.1%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
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%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,350,000.00	2,350,000.00	74.1%

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	32,186,837.00	230,000.00	-99.3%
5) TOTAL, REVENUES			32,186,837.00	230,000.00	-99.3%
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		638,930.00	763,968.00	19.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			638,930.00	763,968.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			31,547,907.00	(533,968.00)	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,350,000.00	2,350,000.00	74.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,350,000.00	2,350,000.00	74.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			32,897,907.00	1,816,032.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,922,670.14	34,820,577.14	1,711.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,922,670.14	34,820,577.14	1,711.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,922,670.14	34,820,577.14	1,711.1%
2) Ending Balance, June 30 (E + F1e)			34,820,577.14	36,636,609.14	5.2%
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	34,820,577.14	36,636,609.14	5.2%
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
9010	Other Restricted Local	34,820,577.14	36,636,609.14
Total, Restricted Balance		34,820,577.14	36,636,609.14

BOND INTEREST and REDEMPTION FUND

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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	13,871,103.00	13,871,103.00	0.0%
5) TOTAL, REVENUES			13,871,103.00	13,871,103.00	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	14,429,422.00	14,429,422.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,429,422.00	14,429,422.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(558,319.00)	(558,319.00)	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)			(558,319.00)	(558,319.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,794,132.00	8,235,813.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,794,132.00	8,235,813.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,794,132.00	8,235,813.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			8,235,813.00	7,677,494.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,235,813.00	7,677,494.00	-6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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	13,418,314.00	13,418,314.00	0.0%
Unsecured Roll		8612	130,965.00	130,965.00	0.0%
Prior Years' Taxes		8613	149,071.00	149,071.00	0.0%
Supplemental Taxes		8614	160,302.00	160,302.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,451.00	12,451.00	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			13,871,103.00	13,871,103.00	0.0%
TOTAL, REVENUES			13,871,103.00	13,871,103.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,071,976.00	6,071,976.00	0.0%
Bond Interest and Other Service Charges		7434	8,357,446.00	8,357,446.00	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)			14,429,422.00	14,429,422.00	0.0%
TOTAL, EXPENDITURES			14,429,422.00	14,429,422.00	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	13,871,103.00	13,871,103.00	0.0%
5) TOTAL, REVENUES			13,871,103.00	13,871,103.00	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	14,429,422.00	14,429,422.00	0.0%
10) TOTAL, EXPENDITURES			14,429,422.00	14,429,422.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(558,319.00)	(558,319.00)	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)			(558,319.00)	(558,319.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,794,132.00	8,235,813.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,794,132.00	8,235,813.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,794,132.00	8,235,813.00	-6.3%
2) Ending Balance, June 30 (E + F1e)			8,235,813.00	7,677,494.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,235,813.00	7,677,494.00	-6.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

SELF-INSURANCE FUND

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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	19,974,077.00	19,825,884.00	-0.7%
5) TOTAL, REVENUES			19,974,077.00	19,825,884.00	-0.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	19,685,520.00	19,786,155.00	0.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,685,520.00	19,786,155.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			288,557.00	39,729.00	-86.2%
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 NET POSITION (C + D4)			288,557.00	39,729.00	-86.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,512,028.50	3,800,585.50	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,512,028.50	3,800,585.50	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,512,028.50	3,800,585.50	8.2%
2) Ending Net Position, June 30 (E + F1e)			3,800,585.50	3,840,314.50	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,800,585.50	3,840,314.50	1.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
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	20,000.00	20,000.00	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	19,679,905.00	19,805,884.00	0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	274,172.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,974,077.00	19,825,884.00	-0.7%
TOTAL, REVENUES			19,974,077.00	19,825,884.00	-0.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	19,685,520.00	19,779,655.00	0.5%
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	0.00	6,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,685,520.00	19,786,155.00	0.5%
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			19,685,520.00	19,786,155.00	0.5%
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%
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	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	19,974,077.00	19,825,884.00	-0.7%
5) TOTAL, REVENUES			19,974,077.00	19,825,884.00	-0.7%
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		19,685,520.00	19,786,155.00	0.5%
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			19,685,520.00	19,786,155.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			288,557.00	39,729.00	-86.2%
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 NET POSITION (C + D4)			288,557.00	39,729.00	-86.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,512,028.50	3,800,585.50	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,512,028.50	3,800,585.50	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,512,028.50	3,800,585.50	8.2%
2) Ending Net Position, June 30 (E + F1e)			3,800,585.50	3,840,314.50	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,800,585.50	3,840,314.50	1.0%

MULTIYEAR PROJECTIONS – GENERAL FUND

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	127,828,073.00	5.34%	134,653,345.00	3.06%	138,770,812.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,273,893.00	0.94%	2,295,163.00	-1.36%	2,263,915.00
4. Other Local Revenues	8600-8799	547,000.00	0.00%	547,000.00	0.00%	547,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,234,084.00)	6.07%	(18,280,223.00)	5.01%	(19,196,283.00)
6. Total (Sum lines A1 thru A5c)		113,414,882.00	5.11%	119,215,285.00	2.66%	122,385,444.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,610,177.00		51,942,265.00
b. Step & Column Adjustment				606,904.00		619,299.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(274,816.00)		(92,919.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,610,177.00	0.64%	51,942,265.00	1.01%	52,468,645.00
2. Classified Salaries						
a. Base Salaries				15,431,125.00		15,734,204.00
b. Step & Column Adjustment				164,877.00		168,935.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				138,202.00		83,485.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,431,125.00	1.96%	15,734,204.00	1.60%	15,986,624.00
3. Employee Benefits	3000-3999	30,198,593.00	2.52%	30,958,972.00	3.11%	31,922,995.00
4. Books and Supplies	4000-4999	4,562,097.00	4.10%	4,749,300.00	5.05%	4,989,207.00
5. Services and Other Operating Expenditures	5000-5999	12,396,856.00	1.85%	12,625,588.00	4.55%	13,200,664.00
6. Capital Outlay	6000-6999	256,061.00	173.79%	701,061.00	-71.32%	201,061.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,325,320.00	-36.66%	839,448.00	0.00%	839,448.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,241,575.00)	-13.51%	(1,073,832.00)	-6.08%	(1,008,533.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,550,000.00	-64.52%	550,000.00	0.00%	550,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		116,088,654.00	0.81%	117,027,006.00	1.81%	119,150,111.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,673,772.00)		2,188,279.00		3,235,333.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,785,288.01		33,111,516.01		35,299,795.01
2. Ending Fund Balance (Sum lines C and D1)		33,111,516.01		35,299,795.01		38,535,128.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	392,322.00		213,661.00		35,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	16,750,000.00		16,750,000.00		21,200,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,415,674.00		5,568,052.00		5,202,492.00
2. Unassigned/Unappropriated	9790	10,553,520.01		12,768,082.01		12,097,636.01
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,111,516.01		35,299,795.01		38,535,128.01
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,415,674.00		5,568,052.00		5,202,492.00
c. Unassigned/Unappropriated	9790	10,553,520.01		12,768,082.01		12,097,636.01
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		15,969,194.01		18,336,134.01		17,300,128.01
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Assumptions used to determine projections are included in the District's narrative accompanied with this report. Adjustment for 2023-24 Certificated Salaries include a reduction of 6 Teacher FTEs, and moving School Nurse and Health Services Coordinator to unrestricted general fund due to restricted funding expiring. Adjustment for 2023-24 Classified Salaries include moving Licensed Vocational Nurses who were funded by Restricted (federal stimulus) funding and being moved to unrestricted general fund. 2024-25 Certificated Salaries adjustments include a reduction of 6 teacher FTEs and moving Elementary Counselors, Director of Student Services and Director of Equity to unrestricted general fund due to expiration of restricted funding. 24-25 Classified Salaries adjustment due to moving District Social Worker to unrestricted funding due to federal stimulus funding expiring.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,769,179.00	37.48%	21,679,767.00	-68.67%	6,792,043.00
3. Other State Revenues	8300-8599	28,480,720.00	1.74%	28,977,464.00	-0.18%	28,926,427.00
4. Other Local Revenues	8600-8799	4,970,799.00	0.00%	4,970,799.00	0.00%	4,970,799.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,234,084.00	6.07%	18,280,223.00	5.01%	19,196,283.00
6. Total (Sum lines A1 thru A5c)		66,454,782.00	11.22%	73,908,253.00	-18.97%	59,885,552.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,937,325.00		14,673,296.00
b. Step & Column Adjustment				167,294.00		164,576.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(431,323.00)		(470,328.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,937,325.00	-1.77%	14,673,296.00	-2.08%	14,367,544.00
2. Classified Salaries						
a. Base Salaries				9,400,361.00		9,352,816.00
b. Step & Column Adjustment				107,863.00		108,167.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(155,408.00)		(134,296.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,400,361.00	-0.51%	9,352,816.00	-0.28%	9,326,687.00
3. Employee Benefits	3000-3999	17,222,171.00	0.43%	17,296,190.00	0.51%	17,383,741.00
4. Books and Supplies	4000-4999	3,150,964.00	-52.89%	1,484,457.00	-0.19%	1,481,677.00
5. Services and Other Operating Expenditures	5000-5999	8,322,107.00	-7.82%	7,671,470.00	-4.56%	7,321,572.00
6. Capital Outlay	6000-6999	4,868,016.00	180.32%	13,646,108.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,107,992.00	-37.63%	3,185,832.00	0.00%	3,185,832.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	624,860.00	-25.66%	464,544.00	-14.06%	399,245.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	800,000.00	0.00%	800,000.00	0.00%	800,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		64,433,796.00	6.43%	68,574,713.00	-20.87%	54,266,298.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,020,986.00		5,333,540.00		5,619,254.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,409,859.32		17,430,845.32		22,764,385.32
2. Ending Fund Balance (Sum lines C and D1)		17,430,845.32		22,764,385.32		28,383,639.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,430,845.56		22,764,385.32		28,383,639.32
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,430,845.32		22,764,385.32		28,383,639.32
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Assumptions used to determine projections are included in the District's narrative accompanied with this report. Adjustment for 2023-24 Certificated Salaries include moving School Nurse and Health Services Coordinator to unrestricted general fund due to restricted funding expiring. Adjustment for 2023-24 Classified Salaries include moving Licensed Vocational Nurses who were funded by Restricted (federal stimulus) funding and being moved to unrestricted general fund. 2024-25 Certificated Salaries adjustments include moving Elementary Counselors, Director of Student Services and Director of Equity to unrestricted general fund due to expiration of restricted funding. 24-25 Classified Salaries adjustment due to moving District Social Worker to unrestricted funding due to federal stimulus funding expiring.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	127,828,073.00	5.34%	134,653,345.00	3.06%	138,770,812.00
2. Federal Revenues	8100-8299	15,769,179.00	37.48%	21,679,767.00	-68.67%	6,792,043.00
3. Other State Revenues	8300-8599	30,754,613.00	1.68%	31,272,627.00	-0.26%	31,190,342.00
4. Other Local Revenues	8600-8799	5,517,799.00	0.00%	5,517,799.00	0.00%	5,517,799.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		179,869,664.00	7.37%	193,123,538.00	-5.62%	182,270,996.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,547,502.00		66,615,561.00
b. Step & Column Adjustment				774,198.00		783,875.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(706,139.00)		(563,247.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,547,502.00	0.10%	66,615,561.00	0.33%	66,836,189.00
2. Classified Salaries						
a. Base Salaries				24,831,486.00		25,087,020.00
b. Step & Column Adjustment				272,740.00		277,102.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,206.00)		(50,811.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,831,486.00	1.03%	25,087,020.00	0.90%	25,313,311.00
3. Employee Benefits	3000-3999	47,420,764.00	1.76%	48,255,162.00	2.18%	49,306,736.00
4. Books and Supplies	4000-4999	7,713,061.00	-19.18%	6,233,757.00	3.80%	6,470,884.00
5. Services and Other Operating Expenditures	5000-5999	20,718,963.00	-2.04%	20,297,058.00	1.11%	20,522,236.00
6. Capital Outlay	6000-6999	5,124,077.00	180.00%	14,347,169.00	-98.60%	201,061.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,433,312.00	-37.43%	4,025,280.00	0.00%	4,025,280.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(616,715.00)	-1.20%	(609,288.00)	0.00%	(609,288.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,350,000.00	-42.55%	1,350,000.00	0.00%	1,350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		180,522,450.00	2.81%	185,601,719.00	-6.57%	173,416,409.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(652,786.00)		7,521,819.00		8,854,587.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		51,195,147.33		50,542,361.33		58,064,180.33
2. Ending Fund Balance (Sum lines C and D1)		50,542,361.33		58,064,180.33		66,918,767.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	392,322.00		213,661.00		35,000.00
b. Restricted	9740	17,430,845.56		22,764,385.32		28,383,639.32
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,750,000.00		16,750,000.00		21,200,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,415,674.00		5,568,052.00		5,202,492.00
2. Unassigned/Unappropriated	9790	10,553,519.77		12,768,082.01		12,097,636.01
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		50,542,361.33		58,064,180.33		66,918,767.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,415,674.00		5,568,052.00		5,202,492.00
c. Unassigned/Unappropriated	9790	10,553,520.01		12,768,082.01		12,097,636.01
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.24)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,969,193.77		18,336,134.01		17,300,128.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.85%		9.88%		9.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>East San Gabriel Valley SELPA</p>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		93,205,533.00		77,572,176.00		77,572,176.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		10,458.47		10,373.60		10,100.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		180,522,450.00		185,601,719.00		173,416,409.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		180,522,450.00		185,601,719.00		173,416,409.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,415,673.50		5,568,051.57		5,202,492.27
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,415,673.50		5,568,051.57		5,202,492.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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SCHOOL DISTRICT CERTIFICATION

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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:

Public Hearing:

Place: 519 East Badillo St,
Covina, CA 91723

220 West
Place: Puente St.,
CA 91723

Date: June 08, 2022

Date: June 13, 2022

Time: 06:00 PM

Adoption
Date: June 27, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Khrystine Tat

Telephone: 626-974-7000

Title: Director, Fiscal
Services

E-mail: ktat@c-
v.usd.org

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	

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?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 27, 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	
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	

AVERAGE DAILY ATTENDANCE

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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)	10,350.17	10,350.17	11,175.50	10,458.47	10,458.47	10,458.47
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,350.17	10,350.17	11,175.50	10,458.47	10,458.47	10,458.47
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	33.52	33.52	33.52	33.52	33.52	33.52
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	33.52	33.52	33.52	33.52	33.52	33.52

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
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,383.69	10,383.69	11,209.02	10,491.99	10,491.99	10,491.99
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

CASHFLOW WORKSHEET

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			65,770,664.00	49,051,919.00	40,680,602.00	42,987,347.00	40,866,685.00	42,094,758.00	47,792,132.00	47,159,650.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,888,148.00	4,888,148.00	8,798,667.00	8,798,667.00	8,798,667.00	8,798,667.00	8,798,667.00	8,798,667.00
Property Taxes	8020-8079		274,900.00	431,132.00	(21,739.00)	0.00	595,804.00	6,115,314.00	2,197,654.00	847,329.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		36,060.00	0.00	2,589,896.00	888,783.00	999,000.00	2,880,380.00	835,815.00	130,736.00
Other State Revenue	8300-8599		819,829.00	819,829.00	1,433,071.00	826,597.00	6,000,079.00	1,187,139.00	1,063,932.00	1,593,276.00
Other Local Revenue	8600-8799		15,714.00	23,238.00	16,707.00	108,006.00	41,284.00	67,454.00	561,185.00	44,817.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,034,651.00	6,162,347.00	12,816,602.00	10,622,053.00	16,434,834.00	19,048,954.00	13,457,253.00	11,414,825.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		101,661.00	641,289.00	5,692,889.00	5,829,150.00	5,841,656.00	5,852,518.00	5,722,542.00	5,927,769.00
Classified Salaries	2000-2999		906,794.00	1,653,623.00	2,210,968.00	2,184,788.00	2,193,989.00	2,367,643.00	2,010,205.00	2,065,108.00
Employee Benefits	3000-3999		360,975.00	721,199.00	2,546,861.00	3,715,600.00	3,792,175.00	3,833,425.00	3,833,549.00	3,845,549.00
Books and Supplies	4000-4999		150,885.00	837,839.00	795,983.00	801,037.00	729,108.00	593,748.00	431,777.00	299,982.00
Services	5000-5999		761,767.00	1,636,851.00	1,551,785.00	1,299,310.00	1,444,788.00	1,452,284.00	1,163,552.00	1,160,640.00
Capital Outlay	6000-6599		372,485.00	372,485.00	372,485.00	372,485.00	660,199.00	372,485.00	372,485.00	372,485.00
Other Outgo	7000-7499		223,695.00	339,524.00	436,885.00	333,007.00	544,846.00	404,367.00	555,625.00	242,387.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,878,262.00	6,202,810.00	13,607,856.00	14,535,377.00	15,206,761.00	14,876,470.00	14,089,735.00	13,913,920.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		(1,289,515.00)	(8,330,854.00)	3,097,999.00	1,792,662.00		1,524,890.00		1,600,493.00
Due From Other Funds	9310		(18,585,619.00)							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	(19,875,134.00)	(8,330,854.00)	3,097,999.00	1,792,662.00	0.00	1,524,890.00	0.00	1,600,493.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(19,875,134.00)	(8,330,854.00)	3,097,999.00	1,792,662.00	0.00	1,524,890.00	0.00	1,600,493.00
E. NET INCREASE/DECREASE (B - C + D)			(16,718,745.00)	(8,371,317.00)	2,306,745.00	(2,120,662.00)	1,228,073.00	5,697,374.00	(632,482.00)	(898,602.00)
F. ENDING CASH (A + E)			49,051,919.00	40,680,602.00	42,987,347.00	40,866,685.00	42,094,758.00	47,792,132.00	47,159,650.00	46,261,048.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			46,261,048.00	44,697,062.00	45,898,413.00	46,748,220.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,798,667.00	8,798,667.00	8,798,667.00	8,798,667.00	0.00	0.00	97,762,966.00	97,762,969.00
Property Taxes	8020-8079		223,582.00	4,532,476.00	3,033,386.00	11,835,266.00	0.00	0.00	30,065,104.00	30,065,104.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		19,144.00	835,815.00	9,863.00	297,919.00	6,245,768.00	0.00	15,769,179.00	15,769,179.00
Other State Revenue	8300-8599		2,394,125.00	1,852,956.00	2,279,991.00	1,593,473.00	8,890,316.00	0.00	30,754,613.00	30,754,613.00
Other Local Revenue	8600-8799		44,824.00	105,544.00	49,375.00	39,071.00	4,400,580.00	0.00	5,517,799.00	5,517,799.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,480,342.00	16,125,458.00	14,171,282.00	22,564,396.00	19,536,664.00	0.00	179,869,661.00	179,869,664.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,990,076.00	6,076,097.00	6,663,240.00	7,252,151.00	4,956,464.00	0.00	66,547,502.00	66,547,502.00
Classified Salaries	2000-2999		2,425,434.00	2,207,845.00	268,647.00	2,455,895.00	1,880,547.00	0.00	24,831,486.00	24,831,486.00
Employee Benefits	3000-3999		3,930,936.00	3,911,410.00	3,495,210.00	11,593,845.00	1,840,030.00	0.00	47,420,764.00	47,420,764.00
Books and Supplies	4000-4999		408,901.00	350,667.00	800,423.00	990,053.00	522,658.00	0.00	7,713,061.00	7,713,061.00
Services	5000-5999		1,789,304.00	1,615,203.00	1,383,251.00	3,697,340.00	1,762,888.00	0.00	20,718,963.00	20,718,963.00
Capital Outlay	6000-6599		372,485.00	372,485.00	372,485.00	684,023.00	55,005.00	0.00	5,124,077.00	5,124,077.00
Other Outgo	7000-7499		841,986.00	492,314.00	338,219.00	1,782,203.00	0.00	(718,461.00)	5,816,597.00	5,816,597.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	2,350,000.00	0.00	0.00	2,350,000.00	2,350,000.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			15,759,122.00	15,026,021.00	13,321,475.00	30,805,510.00	11,017,592.00	(718,461.00)	180,522,450.00	180,522,450.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		2,714,794.00	101,914.00					1,212,383.00	
Due From Other Funds	9310								(18,585,619.00)	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	2,714,794.00	101,914.00	0.00	0.00	0.00	0.00	(17,373,236.00)	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	2,714,794.00	101,914.00	0.00	0.00	0.00	0.00	(17,373,236.00)	
E. NET INCREASE/DECREASE (B - C + D)			(1,563,986.00)	1,201,351.00	849,807.00	(8,241,114.00)	8,519,072.00	718,461.00	(18,026,025.00)	(652,786.00)
F. ENDING CASH (A + E)			44,697,062.00	45,898,413.00	46,748,220.00	38,507,106.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									47,744,639.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			38,507,106.00	43,666,897.00	42,454,231.00	46,629,874.00	43,450,704.00	43,805,148.00	53,126,923.00	52,470,866.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,229,412.00	5,229,412.00	9,412,942.00	9,412,942.00	9,412,942.00	9,412,942.00	9,412,942.00	9,412,942.00
Property Taxes	8020-8079		274,900.00	431,132.00	(21,739.00)	0.00	595,804.00	6,115,314.00	2,197,654.00	847,329.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		36,733.00	0.00	2,263,721.00	806,657.00	0.00	6,823,054.00	806,657.00	106,362.00
Other State Revenue	8300-8599		819,829.00	819,829.00	1,568,980.00	843,770.00	6,188,461.00	843,770.00	1,087,439.00	1,633,302.00
Other Local Revenue	8600-8799		15,714.00	23,238.00	16,707.00	108,006.00	41,284.00	67,454.00	561,185.00	44,817.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,376,588.00	6,503,611.00	13,240,611.00	11,171,375.00	16,238,491.00	23,262,534.00	14,065,877.00	12,044,752.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		102,096.00	648,170.00	5,698,572.00	5,834,666.00	5,846,574.00	5,857,835.00	5,727,328.00	5,932,850.00
Classified Salaries	2000-2999		916,827.00	1,669,720.00	2,234,735.00	2,207,529.00	2,217,544.00	2,391,963.00	2,031,215.00	2,086,126.00
Employee Benefits	3000-3999		360,375.00	719,436.00	2,562,010.00	3,798,419.00	3,876,498.00	3,916,947.00	3,927,269.00	3,934,987.00
Books and Supplies	4000-4999		127,872.00	674,229.00	640,940.00	644,959.00	587,752.00	480,096.00	351,274.00	246,454.00
Services	5000-5999		323,534.00	1,680,508.00	1,589,832.00	1,336,232.00	1,505,557.00	1,483,309.00	1,200,019.00	1,175,362.00
Capital Outlay	6000-6599		1,137,176.00	1,137,176.00	1,137,176.00	1,137,176.00	1,473,770.00	1,137,176.00	1,137,176.00	1,137,176.00
Other Outgo	7000-7499		143,271.00	176,403.00	313,689.00	283,976.00	376,352.00	304,388.00	347,653.00	258,055.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,111,151.00	6,705,642.00	14,176,954.00	15,242,957.00	15,884,047.00	15,571,714.00	14,721,934.00	14,771,010.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		10,660,393.00	1,240,918.00	5,111,986.00	892,412.00	0.00	1,630,955.00		
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	10,660,393.00	1,240,918.00	5,111,986.00	892,412.00	0.00	1,630,955.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		8,766,039.00	2,251,553.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	8,766,039.00	2,251,553.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	1,894,354.00	(1,010,635.00)	5,111,986.00	892,412.00	0.00	1,630,955.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			5,159,791.00	(1,212,666.00)	4,175,643.00	(3,179,170.00)	354,444.00	9,321,775.00	(656,057.00)	(2,726,258.00)
F. ENDING CASH (A + E)			43,666,897.00	42,454,231.00	46,629,874.00	43,450,704.00	43,805,148.00	53,126,923.00	52,470,866.00	49,744,608.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			49,744,608.00	45,687,863.00	47,665,376.00	49,775,660.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,412,942.00	9,412,942.00	9,412,942.00	9,412,942.00	0.00	0.00	104,588,244.00	104,588,244.00
Property Taxes	8020-8079		223,582.00	4,532,476.00	3,033,386.00	11,835,266.00	0.00	0.00	30,065,104.00	30,065,104.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	806,657.00	1,849,330.00	292,352.00	7,888,244.00	0.00	21,679,767.00	21,679,767.00
Other State Revenue	8300-8599		2,430,104.00	2,814,246.00	1,633,302.00	1,633,505.00	8,956,090.00	0.00	31,272,627.00	31,272,627.00
Other Local Revenue	8600-8799		44,824.00	105,544.00	49,375.00	39,071.00	4,400,580.00	0.00	5,517,799.00	5,517,799.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			12,111,452.00	17,671,865.00	15,978,335.00	23,213,136.00	21,244,914.00	0.00	193,123,541.00	193,123,541.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,995,825.00	6,081,624.00	6,667,181.00	7,258,798.00	4,964,042.00	0.00	66,615,561.00	66,615,561.00
Classified Salaries	2000-2999		2,450,396.00	2,230,224.00	271,149.00	2,481,887.00	1,897,705.00	0.00	25,087,020.00	25,087,020.00
Employee Benefits	3000-3999		4,020,557.00	4,000,388.00	3,553,266.00	11,742,679.00	1,842,331.00	0.00	48,255,162.00	48,255,162.00
Books and Supplies	4000-4999		333,081.00	286,765.00	644,471.00	795,290.00	420,574.00	0.00	6,233,757.00	6,233,757.00
Services	5000-5999		1,801,598.00	1,628,631.00	1,309,341.00	3,734,836.00	1,528,299.00	0.00	20,297,058.00	20,297,058.00
Capital Outlay	6000-6599		1,137,176.00	1,137,176.00	1,137,176.00	1,501,639.00	0.00	0.00	14,347,169.00	14,347,169.00
Other Outgo	7000-7499		429,564.00	329,544.00	285,467.00	564,394.00	(396,766.00)	0.00	3,415,990.00	3,415,992.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,350,000.00	0.00	0.00	1,350,000.00	1,350,000.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			16,168,197.00	15,694,352.00	13,868,051.00	29,429,523.00	10,256,185.00	0.00	185,601,717.00	185,601,719.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								19,536,664.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,536,664.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								11,017,592.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,017,592.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,519,072.00	
E. NET INCREASE/DECREASE (B - C + D)			(4,056,745.00)	1,977,513.00	2,110,284.00	(6,216,387.00)	10,988,729.00	0.00	16,040,896.00	7,521,822.00
F. ENDING CASH (A + E)			45,687,863.00	47,665,376.00	49,775,660.00	43,559,273.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									54,548,002.00	

WORKERS' COMPENSATION CERTIFICATION

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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:	\$ 2,230,204.00
Less: Amount of total liabilities reserved in budget:	\$ 2,230,204.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Date of Meeting: Jun 27, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Khrystine Tat
Title:	Director, Fiscal Services
Telephone:	626-974-7000 ext 800016
E-mail:	ktat@c-v.usd.org

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SPECIAL EDUCATION REVENUE ALLOCATIONS

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Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	62,259,210.00	72,118,764.00	15.84%
2. Local Special Education Property Taxes	4,879,662.00	4,879,662.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	67,138,872.00	76,998,426.00	14.69%
B. Program Specialist/Regionalized Services Apportionment	1,631,501.00	1,718,460.00	5.33%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,739,623.00	1,739,622.00	0.00%
E. Out of Home Care Apportionment	4,418,628.00	4,654,141.00	5.33%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	74,928,624.00	85,110,649.00	13.59%
I. Mental Health Apportionment	6,303,934.00	5,821,970.00	-7.65%
J. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
K. Federal IDEA - Section 619 Preschool	796,456.00	541,479.00	-32.01%
L. Other Federal Discretionary Grants	24,643,571.00	22,845,382.00	-7.30%
M. Other Adjustments	0.00	0.00	0.00%
N. Total SELPA Revenues (Sum lines H through M)	106,672,585.00	114,319,480.00	7.17%
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	13,505,953.00	14,375,364.00	6.4%
Azusa Unified (DX01)	8,397,988.00	8,976,207.00	6.9%
Baldwin Park Unified (DX02)	13,981,620.00	14,811,000.00	5.9%
Bassett Unified (DX03)	3,498,203.00	3,675,751.00	5.1%
Bonita Unified (DX04)	11,500,024.00	12,041,136.00	4.7%
Charter Oak Unified (DX05)	5,231,353.00	5,500,653.00	5.1%
Claremont Unified (DX06)	7,561,020.00	8,075,649.00	6.8%
Glendora Unified (DX08)	8,301,041.00	8,877,954.00	6.9%
Walnut Valley Unified (DX10)	13,481,996.00	14,674,227.00	8.8%
West Covina Unified (DX11)	9,236,214.00	9,994,765.00	8.2%
Options for Youth-San Bernardino (DXA05)	815,321.00	918,622.00	12.7%
iQ Academy California-Los Angeles (DXA06)	1,367,424.00	1,569,088.00	14.7%

Description	2021-22 Actual	2022-23 Budget	% Diff.
California Virtual Academy @ Los Angeles (DXA07)	6,402,657.00	7,062,832.00	10.3%
Opportunities for Learning - Baldwin Park (DXA1)	2,196,891.00	2,475,000.00	12.7%
San Jose Charter Academy (DXA3)	1,194,880.00	1,291,232.00	8.1%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	106,672,585.00	114,319,480.00	7.17%
Preparer Name: Michelle Dela Cruz			
Title: Financial Operations Analyst			
Phone:			

CRITERIA AND STANDARDS REVIEW

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):

10,458.47

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	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	11,249	11,273		
	Charter School	0			
	Total ADA	11,249	11,273	N/A	Met
Second Prior Year (2020-21)	District Regular	11,187	11,185		
	Charter School	0			
	Total ADA	11,187	11,185	0.0%	Met
First Prior Year (2021-22)	District Regular	11,185	11,176		
	Charter School	0	0		
	Total ADA	11,185	11,176	0.1%	Met
Budget Year (2022-23)	District Regular	10,458			
	Charter School	0			
	Total ADA	10,458			

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)

N/A - Standard 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)

N/A - Standard 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):

10,458.5

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	11,433	11,660	
	Charter School	0	0	
	Total Enrollment	11,433	11,660	N/A
Second Prior Year (2020-21)	District Regular	11,417	11,332	
	Charter School	0	0	
	Total Enrollment	11,417	11,332	0.7%
First Prior Year (2021-22)	District Regular	11,117	11,107	
	Charter School	0	0	
	Total Enrollment	11,117	11,107	0.1%

Budget Year (2022-23)	
District Regular	10,902
Charter School	0
Total Enrollment	10,902

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

N/A - Standard Met

- 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)

N/A - Standard 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	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	11,185	11,660	95.9%
	Charter School		0	
	Total ADA/Enrollment	11,185	11,660	
Second Prior Year (2020-21)	District Regular	11,185	11,332	98.7%
	Charter School	0	0	
	Total ADA/Enrollment	11,185	11,332	
First Prior Year (2021-22)	District Regular	10,350	11,107	93.2%
	Charter School		0	
	Total ADA/Enrollment	10,350	11,107	
Historical Average Ratio:				95.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

96.4%

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	10,458	10,902		
	Charter School	0	0		
	Total ADA/Enrollment	10,458	10,902	95.9%	Met
1st Subsequent Year (2023-24)	District Regular	10,374	10,701		
	Charter School	0	0		
	Total ADA/Enrollment	10,374	10,701	96.9%	Not Met
2nd Subsequent Year (2024-25)	District Regular	10,101	10,419		
	Charter School	0	0		
	Total ADA/Enrollment	10,101	10,419	96.9%	Not Met

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 year 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)

Historically the District's pre-pandemic P-2 ADA to enrollment ratios is approximately 97%. Therefore, the District is assuming for the 2023-24 and 2024-25 fiscal years the ratio will revert back to pre-pandemic ratios.

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)	11,209.02	10,491.99	10,491.49	10,406.12
b. Prior Year ADA (Funded)		11,209.02	10,491.99	10,491.49
c. Difference (Step 1a minus Step 1b)		(717.03)	(.50)	(85.37)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.40%)	0.00%	(.81%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	127,940,851.00	127,828,073.00	134,653,345.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	8,392,919.83	6,877,150.33	5,413,064.47
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)	0.2%	5.4%	3.2%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-0.84% to 1.16%	4.38% to 6.38%	2.21% to 4.21%

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)	30,065,104.00	30,065,104.00	30,065,104.00	30,065,104.00
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)	127,940,851.00	127,828,073.00	134,653,345.00	138,770,812.00
District's Projected Change in LCFF Revenue:		(.09%)	5.34%	3.06%
LCFF Revenue Standard		-0.84% to 1.16%	4.38% to 6.38%	2.21% to 4.21%
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)

N/A - Standard 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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	91,253,782.34	105,526,182.47		86.5%
Second Prior Year (2020-21)	78,405,843.98	93,597,379.02		83.8%
First Prior Year (2021-22)	90,759,883.00	105,450,409.00		86.1%
	Historical Average Ratio:			85.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			
	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	97,239,895.00	114,538,654.00	84.9%	Met
1st Subsequent Year (2023-24)	98,635,441.00	116,477,006.00	84.7%	Met
2nd Subsequent Year (2024-25)	100,378,264.00	118,600,111.00	84.6%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A - Standard Met

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.16%	5.38%	3.21%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-9.84% to 10.16%	-4.62% to 15.38%	-6.79% to 13.21%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-4.84% to 5.16%	0.38% to 10.38%	-1.79% to 8.21%

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.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	10,389,237.00		
Budget Year (2022-23)	15,769,179.00	51.78%	Yes
1st Subsequent Year (2023-24)	21,679,767.00	37.48%	Yes
2nd Subsequent Year (2024-25)	6,792,043.00	(68.67%)	Yes

Explanation:

(required if Yes)

Federal revenue is calculated based on an unearned fund balance, therefore revenue must equal expenditures. The District received federal stimulus grants in response to the pandemic, which the District will be using partially for HVAC replacements. The project will begin in the 2021-22 fiscal year and continue through 2023-24. The projected cost in 2022-23 is \$4.5 million and \$13.6 million in 2023-24. This has caused the District's federal revenue to increase for the aforementioned fiscal years.

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

First Prior Year (2021-22)	36,522,021.00		
Budget Year (2022-23)	30,754,613.00	(15.79%)	Yes
1st Subsequent Year (2023-24)	31,272,627.00	1.68%	No
2nd Subsequent Year (2024-25)	31,190,342.00	(.26%)	No

Explanation:

(required if Yes)

The decrease in 2022-23 is mainly attributed to the District receiving one-time funding for various state grants in the 2021-22 fiscal year; Educator Effectiveness Grant, A-G Success & Completion Grant, Special Education Learning Recovery Support and Special Education Alternative Dispute Resolution.

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

First Prior Year (2021-22)	5,791,050.00		
Budget Year (2022-23)	5,517,799.00	(4.72%)	No
1st Subsequent Year (2023-24)	5,517,799.00	0.00%	Yes
2nd Subsequent Year (2024-25)	5,517,799.00	0.00%	No

Explanation:

(required if Yes)

The District is projecting no change in local revenue from the 2022-23 to the 2023-24 fiscal years.

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

First Prior Year (2021-22)	9,034,487.00		
Budget Year (2022-23)	7,713,061.00	(14.63%)	Yes
1st Subsequent Year (2023-24)	6,233,757.00	(19.18%)	Yes
2nd Subsequent Year (2024-25)	6,470,884.00	3.80%	No

Explanation:

(required if Yes)

In the 2021-22 fiscal year the Sites were able to carry over unspent site allocations from the 2020-21 fiscal year due to the pandemic. For the 2022-23 and 2023-24 fiscal years the Sites are unable to carry over unspent balances. In addition, the District received one-time funding for the COVID-19 Testing in the 2021-22 fiscal year.

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

First Prior Year (2021-22)	18,427,762.00		
Budget Year (2022-23)	20,718,963.00	12.43%	Yes
1st Subsequent Year (2023-24)	20,297,058.00	(2.04%)	Yes
2nd Subsequent Year (2024-25)	20,522,236.00	1.11%	No

Explanation:

(required if Yes)

The District received the Educator Effectiveness Grant, A-G Success and Completion Grant in the 2021-22 fiscal year, however, the District is projecting to spend the grant in the subsequent fiscal years on professional development and consultants. In addition the District received the Expanded Learning Opportunities Grant in which the District will contract with community partners to help provide after school programs to unduplicated students.

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)	52,702,308.00			
Budget Year (2022-23)	52,041,591.00	(1.25%)		Met
1st Subsequent Year (2023-24)	58,470,193.00	12.35%		Met
2nd Subsequent Year (2024-25)	43,500,184.00	(25.60%)		Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)				
First Prior Year (2021-22)	27,462,249.00			
Budget Year (2022-23)	28,432,024.00	3.53%		Met
1st Subsequent Year (2023-24)	26,530,815.00	(6.69%)		Not Met
2nd Subsequent Year (2024-25)	26,993,120.00	1.74%		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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenue is calculated based on an unearned fund balance, therefore revenue must equal expenditures. The District received federal stimulus grants in response to the pandemic, which the District will be using partially for HVAC replacements. The project will begin in the 2021-22 fiscal year and continue through 2023-24. The projected cost in 2022-23 is \$4.5 million and \$13.6 million in 2023-24. This has caused the District's federal revenue to increase for the aforementioned fiscal years.

Explanation:

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

The decrease in 2022-23 is mainly attributed to the District receiving one-time funding for various state grants in the 2021-22 fiscal year; Educator Effectiveness Grant, A-G Success & Completion Grant, Special Education Learning Recovery Support and Special Education Alternative Dispute Resolution.

Explanation:

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

The District is projecting no change in local revenue from the 2022-23 to the 2023-24 fiscal years.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

In the 2021-22 fiscal year the Sites were able to carryover unspent site allocations from the 2020-21 fiscal year due to the pandemic. For the 2022-23 and 2023-24 fiscal years the Sites are unable to

(linked from 6B
if NOT met)

Explanation:
Services and Other Exps

(linked from 6B
if NOT met)

The District received the Educator Effectiveness Grant, A-G Success and Completion Grant in the 2021-22 fiscal year, however, the District is projecting to spend the grant in the subsequent fiscal years on professional development and consultants. In addition the District received the Expanded Learning Opportunities Grant in which the District will contract with community partners to help provide after school programs to unduplicated students.

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?	Yes
	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)	93,205,533.00

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)	167,306,118.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	167,306,118.00	5,019,183.54	5,082,157.00	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)

N/A - Standard Met

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)	4,630,163.59	4,857,745.00	5,128,917.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	17,852,701.84	26,243,316.43	13,335,389.01
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(439,597.91)	0.00	(.24)
	e. Available Reserves (Lines 1a through 1d)	22,043,267.52	31,101,061.43	18,464,305.77
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	154,338,786.45	161,891,493.31	170,963,885.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	43,005,917.20	86,008,947.54	88,347,385.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	197,344,703.65	247,900,440.85	259,311,270.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.2%	12.5%	7.1%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.7%	4.2%	2.4%
------	------	------

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)	1,709,203.95	105,587,008.27	N/A	Met
Second Prior Year (2020-21)	8,394,558.85	98,497,379.02	N/A	Met
First Prior Year (2021-22)	2,975,286.00	111,600,409.00	N/A	Met
Budget Year (2022-23) (Information only)	(2,673,772.00)	116,088,654.00		

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)

N/A - Standard 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)	22,206,471.00	23,050,011.92	N/A	Met
Second Prior Year (2020-21)	22,456,360.00	24,759,215.87	N/A	Met
First Prior Year (2021-22)	32,020,978.00	32,810,002.01	N/A	Met
Budget Year (2022-23) (Information only)	35,785,288.01			

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)

N/A - Standard 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.	10,458	10,374	10,101
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):

Yes

East San Gabriel Valley SELPA

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds			
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	93,205,533.00	77,572,176.00	77,572,176.00

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)	180,522,450.00	185,601,719.00	173,416,409.00
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)	180,522,450.00	185,601,719.00	173,416,409.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,415,673.50	5,568,051.57	5,202,492.27
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)	5,415,673.50	5,568,051.57	5,202,492.27

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)	5,415,674.00	5,568,052.00	5,202,492.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,553,520.01	12,768,082.01	12,097,636.01
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)	(.24)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	15,969,193.77	18,336,134.01	17,300,128.01
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.85%	9.88%	9.98%
District's Reserve Standard (Section 10B, Line 7):		5,415,673.50	5,568,051.57	5,202,492.27
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)

N/A - Standard 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)	(16,164,030.00)			
Budget Year (2022-23)	(17,234,084.00)	1,070,054.00	6.6%	Met
1st Subsequent Year (2023-24)	(18,280,223.00)	1,046,139.00	6.1%	Met
2nd Subsequent Year (2024-25)	(19,196,283.00)	916,060.00	5.0%	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)	6,950,000.00			
Budget Year (2022-23)	2,350,000.00	(4,600,000.00)	(66.2%)	Not Met
1st Subsequent Year (2023-24)	1,350,000.00	(1,000,000.00)	(42.6%)	Not Met
2nd Subsequent Year (2024-25)	1,350,000.00	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)

N/A - Standard 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)

N/A - Standard Met

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfers out of General Fund include \$800K for funds received for Community Redevelopment, these funds are restricted in nature and are therefore transferred to Fund 40 for future facility projects. In addition, the District is transferring \$550K each year for future deferred maintenance projects.

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, 2022-23
Leases	5	General Fund	General Fund	1,352,767
Certificates of Participation				
General Obligation Bonds	31	Bond Interest / Redemption	Bond Interest / Redemption	205,358,068
Supp Early Retirement Program	4	General Fund	General Fund	49,000
State School Building Loans				
Compensated Absences	N/A	General Fund	General Fund	1,959,876

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

Qualified Zone Academy Bonds (QZAB)	1	General Fund	General Fund	481,058
Workers' Comp Claims Liability	N/A	Self-Insurance Fund	Self-Insurance Fund	2,291,461
TOTAL:				211,492,230

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	732,168	513,625	513,625	386,734
Certificates of Participation				
General Obligation Bonds	14,429,421	14,387,801	15,062,357	1,588,436
Supp Early Retirement Program	31,000	24,500	18,500	6,000
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Qualified Zone Academy Bonds (QZAB)				
Workers' Comp Claims Liability				
Total Annual Payments:	15,192,589	14,925,926	15,594,482	1,981,170
Has total annual payment increased over prior year (2021-22)?		No	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
annual payments)

General Obligation Bonds are paid through the Bond Interest and Redemption Fund which is monitored and maintained by the Los Angeles County Office of Education.

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?

No

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)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

406,932

0

4. OPEB Liabilities

a. Total OPEB liability	13,823,677.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	13,823,677.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	429,932.00	429,168.00	429,612.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	385,000.00	385,000.00	385,000.00
d. Number of retirees receiving OPEB benefits	38.00	38.00	38.00

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)
- 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:

Yes

Workers' Compensation

3. Self-Insurance Liabilities	
a. Accrued liability for self-insurance programs	2,291,461.00
b. Unfunded liability for self-insurance programs	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	994,886.00	997,028.00	1,002,304.00
b. Amount contributed (funded) for self-insurance programs	994,886.00	997,028.00	1,002,304.00

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	563.6	541.6	535.6	529.6

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.

The 2021-22 and 2022-23 negotiations remain unsettled at the time of proposed budget development.

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:	<div> <div>Begin Date:</div> <div></div> <div>End Date:</div> <div></div> </div>						
5.	Salary settlement:	<table> <tr> <th>Budget Year (2022-23)</th> <th>1st Subsequent Year (2023-24)</th> <th>2nd Subsequent Year (2024-25)</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)			
Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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

623658

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) 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

Yes	Yes	Yes
10667088	11224688	11791378
	7.0%	7.0%

Certificated (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:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

	Yes	Yes
	637113	645077
	1.3%	1.3%

Budget Year	1st Subsequent Year	2nd Subsequent Year
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Certificated (Non-management) Attrition (layoffs and retirements)

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?		Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?		Yes	Yes

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	414.6	425.43	425.43	425.43

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.

The 2021-22 and 2022-23 negotiations remain unsettled at the time of proposed budget development.

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:	<div> <div>Begin Date:</div> <div></div> <div>End Date:</div> <div></div> </div>

5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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	254581
----	---	--------

	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
Non-management) Health and Welfare (H&W) Benefits	(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5087445	5412574	5758162
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year		7.0%	7.0%

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:

--	--	--

--

	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2022-23)	(2023-24)	(2024-25)

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

Yes	Yes	Yes
	236652	239910
	1.3%	1.3%

Budget Year 1st Subsequent Year 2nd Subsequent Year

(2022-23) (2023-24) (2024-25)

**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?

	Yes	Yes
	Yes	Yes

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	111.7	118.7	118.7	118.7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The 2021-22 and 2022-23 negotiations remain unsettled at the time of proposed budget development.

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No		
	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	168604		
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential**Health and Welfare (H&W)
Benefits**

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2296066	2377756	2530511
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year		7.0%	7.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments		168116	170218
3.	Percent change in step & column over prior year		1.3%	1.3%

Management/Supervisor/Confidential**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 27, 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?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
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)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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