



2022-23 BUDGET

2021-22 ESTIMATED ACTUALS

State SACS and District Schedules
for Annual Budget Adoption
June 28, 2022

GENERAL FUND SUMMARY

2021-22 ESTIMATED ACTUALS

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2022-23 ADOPTED BUDGET

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,204,215.52	1,180,018.00	171,384,233.52	178,511,456.00	1,054,105.00	179,565,561.00	4.8%
2) Federal Revenue		8100-8299	6,634.56	38,891,736.43	38,898,370.99	6,635.00	36,195,801.70	36,202,436.70	-6.9%
3) Other State Revenue		8300-8599	2,793,438.00	29,552,549.44	32,345,987.44	2,903,575.00	36,198,991.34	39,102,566.34	20.9%
4) Other Local Revenue		8600-8799	8,756,078.26	17,472,280.85	26,228,359.11	6,362,337.00	17,406,279.40	23,768,616.40	-9.4%
5) TOTAL, REVENUES			181,760,366.34	87,096,584.72	268,856,951.06	187,784,003.00	90,855,177.44	278,639,180.44	3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,867,362.48	35,875,134.60	95,742,497.08	61,091,048.00	36,853,776.84	97,944,824.84	2.3%
2) Classified Salaries		2000-2999	21,443,074.87	24,246,023.26	45,689,098.13	21,538,917.00	26,504,632.75	48,043,549.75	5.2%
3) Employee Benefits		3000-3999	32,516,659.40	31,414,888.01	63,931,547.41	35,720,991.61	34,380,391.09	70,101,382.70	9.7%
4) Books and Supplies		4000-4999	9,142,305.79	10,782,485.09	19,924,790.88	3,951,985.75	12,655,104.49	16,607,090.24	-16.7%
5) Services and Other Operating Expenditures		5000-5999	15,830,816.52	18,887,416.27	34,718,232.79	13,296,209.45	15,593,966.57	28,890,176.02	-16.8%
6) Capital Outlay		6000-6999	1,624,367.97	6,492,883.39	8,117,251.36	677,400.00	4,391,568.00	5,068,968.00	-37.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	194,974.47	1,291,159.00	1,486,133.47	159,169.00	1,291,159.00	1,450,328.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,949,450.84)	3,464,523.91	(484,926.93)	(5,293,831.02)	4,739,258.90	(554,572.12)	14.4%
9) TOTAL, EXPENDITURES			136,670,110.66	132,454,513.53	269,124,624.19	131,141,889.79	136,409,857.64	267,551,747.43	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,090,255.68	(45,357,928.81)	(267,673.13)	56,642,113.21	(45,554,680.20)	11,087,433.01	-4,242.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,500.00	0.00	8,500.00	8,500.00	0.00	8,500.00	0.0%
b) Transfers Out		7600-7629	1,113,656.00	0.00	1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,306,295.75)	44,306,295.75	0.00	(44,620,084.92)	44,620,084.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,411,451.75)	44,306,295.75	(1,105,156.00)	(45,725,240.92)	44,620,084.92	(1,105,156.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(321,196.07)	(1,051,633.06)	(1,372,829.13)	10,916,872.29	(934,595.28)	9,982,277.01	-827.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	49,983,283.72	15,046,812.11	65,030,095.83	49,662,087.65	13,995,179.05	63,657,266.70	-2.1%
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)			49,983,283.72	15,046,812.11	65,030,095.83	49,662,087.65	13,995,179.05	63,657,266.70	-2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,983,283.72	15,046,812.11	65,030,095.83	49,662,087.65	13,995,179.05	63,657,266.70	-2.1%
2) Ending Balance, June 30 (E + F1e)			49,662,087.65	13,995,179.05	63,657,266.70	60,578,959.94	13,060,583.77	73,639,543.71	15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	247,100.00	0.00	247,100.00	247,100.00	0.00	247,100.00	0.0%
Prepaid Items		9713	403,840.00	0.00	403,840.00	146,720.00	0.00	146,720.00	-63.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,995,179.05	13,995,179.05	0.00	13,060,583.77	13,060,583.77	-6.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	33,646,621.00	0.00	33,646,621.00	New
Revenues budgeted dependent upon Adopted State Budget: Additional investment in LCFF	0000	9760			0.00	5,234,118.00		5,234,118.00	
Revenues budgeted dependent upon Adopted State Budget: Enrollment Relief for Funded ADA, including 3 Prior-Year Average calculation	0000	9760			0.00	10,370,509.00		10,370,509.00	
Revenues budgeted dependent upon Adopted State Budget: TK Add-on in LCFF	0000	9760			0.00	1,457,134.00		1,457,134.00	
Unspent supplemental and concentration grant funding to support LCAP goals	0000	9760			0.00	6,030,009.00		6,030,009.00	
Deferred Maintenance Plan 2022-2026	0000	9760			0.00	10,554,851.00		10,554,851.00	
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	8,107,148.00	0.00	8,107,148.00	8,059,962.00	0.00	8,059,962.00	-0.6%
Unassigned/Unappropriated Amount		9790	40,753,999.65	0.00	40,753,999.65	18,328,556.94	0.00	18,328,556.94	-55.0%
G. ASSETS									
1) Cash									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
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									

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)	
State Aid - Current Year		8011	96,085,770.00	0.00	96,085,770.00	107,076,692.00	0.00	107,076,692.00	11.4%
Education Protection Account State Aid - Current Year		8012	39,123,382.00	0.00	39,123,382.00	37,176,912.00	0.00	37,176,912.00	-5.0%
State Aid - Prior Years		8019	1.52	0.00	1.52	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	210,156.00	0.00	210,156.00	210,156.00	0.00	210,156.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	36,883,731.00	0.00	36,883,731.00	36,883,731.00	0.00	36,883,731.00	0.0%
Unsecured Roll Taxes		8042	995,116.00	0.00	995,116.00	995,116.00	0.00	995,116.00	0.0%
Prior Years' Taxes		8043	20,248.00	0.00	20,248.00	20,248.00	0.00	20,248.00	0.0%
Supplemental Taxes		8044	2,015,176.00	0.00	2,015,176.00	2,015,176.00	0.00	2,015,176.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(250,797.00)	0.00	(250,797.00)	(250,797.00)	0.00	(250,797.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,715,494.00	0.00	2,715,494.00	2,715,494.00	0.00	2,715,494.00	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			177,798,277.52	0.00	177,798,277.52	186,842,728.00	0.00	186,842,728.00	5.1%
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	(7,594,062.00)	0.00	(7,594,062.00)	(8,331,272.00)	0.00	(8,331,272.00)	9.7%
Property Taxes Transfers		8097	0.00	1,180,018.00	1,180,018.00	0.00	1,054,105.00	1,054,105.00	-10.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			170,204,215.52	1,180,018.00	171,384,233.52	178,511,456.00	1,054,105.00	179,565,561.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,448,455.00	3,448,455.00	0.00	3,546,944.00	3,546,944.00	2.9%
Special Education Discretionary Grants		8182	0.00	365,673.00	365,673.00	0.00	1,153,887.00	1,153,887.00	215.6%

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)	
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	6,634.56	0.00	6,634.56	6,635.00	0.00	6,635.00	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		7,627,820.09	7,627,820.09		6,403,699.00	6,403,699.00	-16.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,210,909.28	1,210,909.28		734,512.50	734,512.50	-39.3%
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		762,624.15	762,624.15		567,251.10	567,251.10	-25.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		744,644.62	744,644.62		472,842.90	472,842.90	-36.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	24,731,610.29	24,731,610.29	0.00	23,316,665.20	23,316,665.20	-5.7%
TOTAL, FEDERAL REVENUE			6,634.56	38,891,736.43	38,898,370.99	6,635.00	36,195,801.70	36,202,436.70	-6.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	933,290.00	933,290.00	0.00	933,290.00	933,290.00	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	585,514.00	585,514.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	513,358.00	0.00	513,358.00	513,358.00	0.00	513,358.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,280,080.00	909,234.49	3,189,314.49	2,390,217.00	953,154.00	3,343,371.00	4.8%

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

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		98,265.00	98,265.00		98,265.00	98,265.00	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		0.00	0.00		0.00	0.00	0.0%
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	27,026,245.95	27,026,245.95	0.00	34,214,282.34	34,214,282.34	26.6%
TOTAL, OTHER STATE REVENUE			2,793,438.00	29,552,549.44	32,345,987.44	2,903,575.00	36,198,991.34	39,102,566.34	20.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	73,000.00	0.00	73,000.00	73,000.00	0.00	73,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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	99,051.00	0.00	99,051.00	99,051.00	0.00	99,051.00	0.0%
Interest		8660	350,015.00	0.00	350,015.00	425,000.00	0.00	425,000.00	21.4%
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	63,834.00	0.00	63,834.00	62,500.00	0.00	62,500.00	-2.1%
Interagency Services		8677	3,033,912.00	3,990,134.62	7,024,046.62	3,033,912.00	3,786,651.78	6,820,563.78	-2.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,136,266.26	2,670,099.23	7,806,365.49	2,668,874.00	345,546.62	3,014,420.62	-61.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,812,047.00	10,812,047.00		13,274,081.00	13,274,081.00	22.8%
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%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			8,756,078.26	17,472,280.85	26,228,359.11	6,362,337.00	17,406,279.40	23,768,616.40	-9.4%
TOTAL, REVENUES			181,760,366.34	87,096,584.72	268,856,951.06	187,784,003.00	90,855,177.44	278,639,180.44	3.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	48,067,309.17	29,281,527.44	77,348,836.61	49,695,821.00	28,134,566.00	77,830,387.00	0.6%
Certificated Pupil Support Salaries		1200	4,583,017.80	1,566,691.46	6,149,709.26	4,403,327.00	1,682,110.00	6,085,437.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,821,074.08	3,938,246.18	10,759,320.26	6,661,733.00	6,059,762.84	12,721,495.84	18.2%
Other Certificated Salaries		1900	395,961.43	1,088,669.52	1,484,630.95	330,167.00	977,338.00	1,307,505.00	-11.9%
TOTAL, CERTIFICATED SALARIES			59,867,362.48	35,875,134.60	95,742,497.08	61,091,048.00	36,853,776.84	97,944,824.84	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,263,640.52	16,568,338.68	17,831,979.20	1,662,423.00	19,180,947.00	20,843,370.00	16.9%
Classified Support Salaries		2200	8,582,506.28	3,787,387.11	12,369,893.39	8,519,153.00	3,885,047.00	12,404,200.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	2,804,818.74	565,316.75	3,370,135.49	2,801,128.00	549,684.75	3,350,812.75	-0.6%
Clerical, Technical and Office Salaries		2400	7,488,111.15	1,328,030.80	8,816,141.95	7,309,109.00	1,387,863.00	8,696,972.00	-1.4%
Other Classified Salaries		2900	1,303,998.18	1,996,949.92	3,300,948.10	1,247,104.00	1,501,091.00	2,748,195.00	-16.7%
TOTAL, CLASSIFIED SALARIES			21,443,074.87	24,246,023.26	45,689,098.13	21,538,917.00	26,504,632.75	48,043,549.75	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,124,364.68	15,440,671.41	25,565,036.09	11,613,258.00	16,417,361.00	28,030,619.00	9.6%
PERS		3201-3202	4,654,149.31	5,421,052.09	10,075,201.40	5,483,521.00	6,847,896.00	12,331,417.00	22.4%
OASDI/Medicare/Alternative		3301-3302	2,566,162.07	2,430,639.24	4,996,801.31	2,503,154.46	2,519,635.00	5,022,789.46	0.5%
Health and Welfare Benefits		3401-3402	10,754,890.05	5,532,489.87	16,287,379.92	11,723,467.00	5,936,764.09	17,660,231.09	8.4%
Unemployment Insurance		3501-3502	410,516.69	357,685.30	768,201.99	454,479.00	314,875.00	769,354.00	0.1%
Workers' Compensation		3601-3602	2,835,916.37	1,968,369.39	4,804,285.76	2,677,956.15	2,041,537.00	4,719,493.15	-1.8%
OPEB, Allocated		3701-3702	1,131,699.23	256,942.71	1,388,641.94	1,228,646.00	292,603.00	1,521,249.00	9.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	38,961.00	7,038.00	45,999.00	36,510.00	9,720.00	46,230.00	0.5%
TOTAL, EMPLOYEE BENEFITS			32,516,659.40	31,414,888.01	63,931,547.41	35,720,991.61	34,380,391.09	70,101,382.70	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	7.13	836,157.75	836,164.88	8.00	894,654.00	894,662.00	7.0%
Books and Other Reference Materials		4200	768,702.12	284,181.73	1,052,883.85	8,412.00	185,030.00	193,442.00	-81.6%
Materials and Supplies		4300	5,142,483.25	5,584,952.40	10,727,435.65	3,519,236.75	8,215,833.40	11,735,070.15	9.4%
Noncapitalized Equipment		4400	3,231,113.29	4,077,193.21	7,308,306.50	424,329.00	3,359,587.09	3,783,916.09	-48.2%

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)	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,142,305.79	10,782,485.09	19,924,790.88	3,951,985.75	12,655,104.49	16,607,090.24	-16.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	99,999.92	99,999.92	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	568,265.02	718,031.85	1,286,296.87	413,434.00	697,378.00	1,110,812.00	-13.6%
Dues and Memberships		5300	94,319.88	14,155.00	108,474.88	88,989.00	14,100.00	103,089.00	-5.0%
Insurance		5400 - 5450	1,400,000.00	0.00	1,400,000.00	1,581,500.00	0.00	1,581,500.00	13.0%
Operations and Housekeeping Services		5500	3,335,330.00	0.00	3,335,330.00	3,559,755.00	0.00	3,559,755.00	6.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	879,770.87	852,491.76	1,732,262.63	841,773.00	843,675.00	1,685,448.00	-2.7%
Transfers of Direct Costs		5710	(398,042.06)	398,042.06	0.00	(234,860.00)	234,860.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,066.75)	(21,300.00)	(76,366.75)	(46,618.00)	(22,350.00)	(68,968.00)	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	8,625,515.51	16,795,855.66	25,421,371.17	5,711,200.45	13,800,863.57	19,512,064.02	-23.2%
Communications		5900	1,380,724.05	30,140.02	1,410,864.07	1,381,036.00	25,440.00	1,406,476.00	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,830,816.52	18,887,416.27	34,718,232.79	13,296,209.45	15,593,966.57	28,890,176.02	-16.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	488,300.00	2,327,019.37	2,815,319.37	488,300.00	2,000,000.00	2,488,300.00	-11.6%
Buildings and Improvements of Buildings		6200	0.00	2,591,305.88	2,591,305.88	0.00	1,489,656.00	1,489,656.00	-42.5%
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	1,058,267.97	1,244,449.76	2,302,717.73	164,000.00	901,912.00	1,065,912.00	-53.7%
Equipment Replacement		6500	77,800.00	330,108.38	407,908.38	25,100.00	0.00	25,100.00	-93.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,624,367.97	6,492,883.39	8,117,251.36	677,400.00	4,391,568.00	5,068,968.00	-37.6%
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	721,596.00	721,596.00	0.00	721,596.00	721,596.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Payments to County Offices		7142	159,169.00	569,563.00	728,732.00	159,169.00	569,563.00	728,732.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	35,805.47	0.00	35,805.47	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			194,974.47	1,291,159.00	1,486,133.47	159,169.00	1,291,159.00	1,450,328.00	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,464,523.91)	3,464,523.91	0.00	(4,739,258.90)	4,739,258.90	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(484,926.93)	0.00	(484,926.93)	(554,572.12)	0.00	(554,572.12)	14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,949,450.84)	3,464,523.91	(484,926.93)	(5,293,831.02)	4,739,258.90	(554,572.12)	14.4%
TOTAL, EXPENDITURES			136,670,110.66	132,454,513.53	269,124,624.19	131,141,889.79	136,409,857.64	267,551,747.43	-0.6%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Authorized Interfund Transfers In		8919	8,500.00	0.00	8,500.00	8,500.00	0.00	8,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,500.00	0.00	8,500.00	8,500.00	0.00	8,500.00	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	1,113,656.00	0.00	1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,113,656.00	0.00	1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(44,306,295.75)	44,306,295.75	0.00	(44,620,084.92)	44,620,084.92	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(44,306,295.75)	44,306,295.75	0.00	(44,620,084.92)	44,620,084.92	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(45,411,451.75)	44,306,295.75	(1,105,156.00)	(45,725,240.92)	44,620,084.92	(1,105,156.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,204,215.52	1,180,018.00	171,384,233.52	178,511,456.00	1,054,105.00	179,565,561.00	4.8%
2) Federal Revenue		8100-8299	6,634.56	38,891,736.43	38,898,370.99	6,635.00	36,195,801.70	36,202,436.70	-6.9%
3) Other State Revenue		8300-8599	2,793,438.00	29,552,549.44	32,345,987.44	2,903,575.00	36,198,991.34	39,102,566.34	20.9%
4) Other Local Revenue		8600-8799	8,756,078.26	17,472,280.85	26,228,359.11	6,362,337.00	17,406,279.40	23,768,616.40	-9.4%
5) TOTAL, REVENUES			181,760,366.34	87,096,584.72	268,856,951.06	187,784,003.00	90,855,177.44	278,639,180.44	3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		75,624,527.91	92,411,380.71	168,035,908.62	77,249,384.21	94,294,725.95	171,544,110.16	2.1%
2) Instruction - Related Services	2000-2999		17,352,423.68	13,753,476.72	31,105,900.40	15,861,146.00	16,146,753.32	32,007,899.32	2.9%
3) Pupil Services	3000-3999		13,496,532.99	11,102,015.91	24,598,548.90	13,382,895.00	11,105,570.60	24,488,465.60	-0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		97,033.00	0.00	97,033.00	96,427.00	0.00	96,427.00	-0.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		19,566,278.71	3,963,239.91	23,529,518.62	13,854,480.58	5,014,841.86	18,869,322.44	-19.8%
8) Plant Services	8000-8999		10,338,339.90	9,933,241.28	20,271,581.18	10,538,388.00	8,556,806.91	19,095,194.91	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	194,974.47	1,291,159.00	1,486,133.47	159,169.00	1,291,159.00	1,450,328.00	-2.4%
10) TOTAL, EXPENDITURES			136,670,110.66	132,454,513.53	269,124,624.19	131,141,889.79	136,409,857.64	267,551,747.43	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,090,255.68	(45,357,928.81)	(267,673.13)	56,642,113.21	(45,554,680.20)	11,087,433.01	-4,242.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,500.00	0.00	8,500.00	8,500.00	0.00	8,500.00	0.0%
b) Transfers Out		7600-7629	1,113,656.00	0.00	1,113,656.00	1,113,656.00	0.00	1,113,656.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,306,295.75)	44,306,295.75	0.00	(44,620,084.92)	44,620,084.92	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,411,451.75)	44,306,295.75	(1,105,156.00)	(45,725,240.92)	44,620,084.92	(1,105,156.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(321,196.07)	(1,051,633.06)	(1,372,829.13)	10,916,872.29	(934,595.28)	9,982,277.01	-827.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	49,983,283.72	15,046,812.11	65,030,095.83	49,662,087.65	13,995,179.05	63,657,266.70	-2.1%
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)			49,983,283.72	15,046,812.11	65,030,095.83	49,662,087.65	13,995,179.05	63,657,266.70	-2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,983,283.72	15,046,812.11	65,030,095.83	49,662,087.65	13,995,179.05	63,657,266.70	-2.1%
2) Ending Balance, June 30 (E + F1e)			49,662,087.65	13,995,179.05	63,657,266.70	60,578,959.94	13,060,583.77	73,639,543.71	15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	247,100.00	0.00	247,100.00	247,100.00	0.00	247,100.00	0.0%
Prepaid Items		9713	403,840.00	0.00	403,840.00	146,720.00	0.00	146,720.00	-63.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	13,995,179.05	13,995,179.05	0.00	13,060,583.77	13,060,583.77	-6.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	33,646,621.00	0.00	33,646,621.00	New
Revenues budgeted dependent upon Adopted State Budget: Additional investment in LCFF	0000	9760			0.00	5,234,118.00		5,234,118.00	
Revenues budgeted dependent upon Adopted State Budget: Enrollment Relief for Funded ADA, including 3 Prior-Year Average calculation	0000	9760			0.00	10,370,509.00		10,370,509.00	
Revenues budgeted dependent upon Adopted State Budget: TK Add-on in LCFF	0000	9760			0.00	1,457,134.00		1,457,134.00	
Unspent supplemental and concentration grant funding to support LCAP goals	0000	9760			0.00	6,030,009.00		6,030,009.00	
Deferred Maintenance Plan 2022-2026	0000	9760			0.00	10,554,851.00		10,554,851.00	
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	8,107,148.00	0.00	8,107,148.00	8,059,962.00	0.00	8,059,962.00	-0.6%
Unassigned/Unappropriated Amount		9790	40,753,999.65	0.00	40,753,999.65	18,328,556.94	0.00	18,328,556.94	-55.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,738,995.12	1,738,995.12
6266	Educator Effectiveness, FY 2021-22	3,659,300.00	3,567,636.00
6300	Lottery: Instructional Materials	5,219,449.00	5,219,449.00
6547	Special Education Early Intervention Preschool Grant	140,885.17	281,732.17
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	442,878.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	142,636.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	968,462.39	883,462.39
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	851,640.70	269,111.70
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	595,188.39	1,100,197.39
9010	Other Restricted Local	235,744.28	0.00
Total, Restricted Balance		13,995,179.05	13,060,583.77

SUPPLEMENTAL SACS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM 01CS – CRITERIA AND STANDARDS REVIEW

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKER’S COMPENSATION CERTIFICATION

FORM CEA – ESTIMATED ACTUALS CLASSROOM COMP.

FORM CEB – 2022-23 BUDGET CLASSROOM COMP.

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: The proposed budget is available on the district's website: <https://www.cajonvalley.net/Page/125> Place: Governing Board Room, 750 E. Main Street, El Cajon, CA 92020

Date: June 09, 2022 Date: June 14, 2022

Time: 05:30 PM

Adoption Date: June 28, 2022

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

Contact person for additional information on the budget reports:

Name: Miranda Durning Telephone: 619-588-3071

Title: Director, Fiscal Services E-mail: _____

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	

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits?		X
			X	

		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 28, 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	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	14,039.70
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 Actuals	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	15,783	15,746		
	Charter School				
	Total ADA	15,783	15,746	0.2%	Met
Second Prior Year (2020-21)	District Regular	15,604	15,668		
	Charter School				
	Total ADA	15,604	15,668	N/A	Met
First Prior Year (2021-22)	District Regular	14,987	15,683		
	Charter School	0	0		
	Total ADA	14,987	15,683	N/A	Met
Budget Year (2022-23)	District Regular	14,903			
	Charter School	0			
	Total ADA	14,903			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

14,039.7

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 (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	16,541	16,419		
	Charter School				
	Total Enrollment	16,541	16,419	0.7%	Met
Second Prior Year (2020-21)	District Regular	16,359	15,776		
	Charter School				
	Total Enrollment	16,359	15,776	3.6%	Not Met
First Prior Year (2021-22)	District Regular	14,835	14,799		

	Charter School				
	Total Enrollment	14,835	14,799	0.2%	Met
Budget Year (2022-23)					
	District Regular	14,748			
	Charter School				
	Total Enrollment	14,748			

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)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	15,656	16,419	95.4%
	Charter School		0	
	Total ADA/Enrollment	15,656	16,419	
Second Prior Year (2020-21)	District Regular	15,668	15,776	99.3%
	Charter School	0		
	Total ADA/Enrollment	15,668	15,776	
First Prior Year (2021-22)	District Regular	13,457	14,799	90.9%
	Charter School			
	Total ADA/Enrollment	13,457	14,799	

Historical Average Ratio:

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

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	14,040	14,748	95.2%	Met
	Charter School	0			
	Total ADA/Enrollment	14,040	14,748		
1st Subsequent Year (2023-24)	District Regular	13,991	14,697	95.2%	Met
	Charter School				
	Total ADA/Enrollment	13,991	14,697		
2nd Subsequent Year (2024-25)	District Regular	13,943	14,646	95.2%	Met
	Charter School				
	Total ADA/Enrollment	13,943	14,646		

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,683.09	14,902.82	14,360.01	13,991.25
b. Prior Year ADA (Funded)		15,683.09	14,902.82	14,360.01
c. Difference (Step 1a minus Step 1b)		(780.27)	(542.81)	(368.76)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.98%)	(3.64%)	(2.57%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		171,384,234.00	179,565,561.00	181,873,662.00
b1. COLA percentage		9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		16,881,347.05	9,660,627.18	7,311,321.21
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		9.9%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		4.9%	1.7%	1.5%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.87% to 5.87%	0.74% to 2.74%	0.45% to 2.45%

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	42,589,124.00	42,589,124.00		
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	177,798,276.00	186,842,728.00	189,599,810.00	191,288,721.00
District's Projected Change in LCFF Revenue:		5.09%	1.48%	.89%
LCFF Revenue Standard		3.87% to 5.87%	0.74% to 2.74%	0.45% to 2.45%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	116,268,855.49	128,016,712.15
Second Prior Year (2020-21)	108,677,810.16	121,141,050.66	89.7%
First Prior Year (2021-22)	113,827,096.75	136,670,110.66	83.3%
Historical Average Ratio:			87.9%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	118,350,956.61	131,141,889.79	
1st Subsequent Year (2023-24)	121,795,165.72	134,740,904.63	90.4%	
2nd Subsequent Year (2024-25)	128,445,064.89	143,897,984.11	89.3%	

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)

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):	4.87%	1.74%	1.45%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.13% to 14.87%	-8.26% to 11.74%	-8.55% to 11.45%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.13% to 9.87%	-3.26% to 6.74%	-3.55% to 6.45%

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)	38,898,370.99		
Budget Year (2022-23)	36,202,436.70	(6.93%)	Yes
1st Subsequent Year (2023-24)	38,161,449.69	5.41%	No
2nd Subsequent Year (2024-25)	12,129,654.50	(68.21%)	Yes

Explanation:
(required if Yes)

There has been significant federal funding to the District to mitigate the impact of COVID-19, which are expiring by the 2nd subsequent fiscal year. Federal revenues which are removed from the budget year include ESSER I and II and carry over federal revenues from Title I, II, III, and IV. Federal revenues removed from the 2nd Subsequent year include ESSER III and the Federal ELO-G.

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

First Prior Year (2021-22)	32,345,987.44		
Budget Year (2022-23)	39,102,566.34	20.89%	Yes
1st Subsequent Year (2023-24)	38,925,193.55	(.45%)	No
2nd Subsequent Year (2024-25)	37,116,041.30	(4.65%)	Yes

Explanation:
(required if Yes)

The Governor and Legislature have proposed significant increases to State funding next year and a significant increase to ELOP funds are included in the District's adopted budget. In the 2nd subsequent year, State ELO-G and In-Person Instruction grant expires.

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

First Prior Year (2021-22)	26,228,359.11		
Budget Year (2022-23)	23,768,616.40	(9.38%)	Yes
1st Subsequent Year (2023-24)	23,572,120.20	(.83%)	No
2nd Subsequent Year (2024-25)	22,760,842.59	(3.44%)	No

Explanation:
(required if Yes)

Local revenues are removed from the adopted budget include donations, Extended Day Program fees, and local grants from the prior year.

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

First Prior Year (2021-22)	19,924,790.88		
Budget Year (2022-23)	16,607,090.24	(16.65%)	Yes
1st Subsequent Year (2023-24)	16,939,080.94	2.00%	No
2nd Subsequent Year (2024-25)	12,333,394.97	(27.19%)	Yes

Explanation:
(required if Yes)

The prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. The 1st subsequent year includes projected expenditures to fully expend the expiring ESSER III, ELO-G, and IPI funds which are all removed from the 2nd subsequent year.

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

First Prior Year (2021-22)	34,718,232.79		
Budget Year (2022-23)	28,890,176.02	(16.79%)	Yes
1st Subsequent Year (2023-24)	26,941,714.70	(6.74%)	Yes
2nd Subsequent Year (2024-25)	26,834,285.80	(.40%)	No

Explanation:
(required if Yes)

The prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. Expenditures from expiring programs such as ESSER III and ELO-G taper off in the 1st subsequent year.

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 Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	97,472,717.54		
Budget Year (2022-23)	99,073,619.44	1.64%	Met
1st Subsequent Year (2023-24)	100,658,763.44	1.60%	Met
2nd Subsequent Year (2024-25)	72,006,538.39	(28.46%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	54,643,023.67		
Budget Year (2022-23)	45,497,266.26	(16.74%)	Not Met
1st Subsequent Year (2023-24)	43,880,795.64	(3.55%)	Met
2nd Subsequent Year (2024-25)	39,167,680.77	(10.74%)	Not 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.

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	<p>There has been significant federal funding to the District to mitigate the impact of COVID-19, which are expiring by the 2nd subsequent fiscal year. Federal revenues which are removed from the budget year include ESSER I and II and carry over federal revenues from Title I, II, III, and IV. Federal revenues removed from the 2nd Subsequent year include ESSER III and the Federal ELO-G.</p>
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	<p>The Governor and Legislature have proposed significant increases to State funding next year and a significant increase to ELOP funds are included in the District's adopted budget. In the 2nd subsequent year, State ELO-G and In-Person Instruction grant expires.</p>
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	<p>Local revenues are removed from the adopted budget include donations, Extended Day Program fees, and local grants from the prior year.</p>

- 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
(linked from 6B
if NOT met)

The prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. The 1st subsequent year includes projected expenditures to fully expend the expiring ESSER III, ELO-G, and IPI funds which are all removed from the 2nd subsequent year.

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

The prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. Expenditures from expiring programs such as ESSER III and ELO-G taper off in the 1st subsequent year.

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) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

236,849,905.13

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required
Minimum Contribution
(Line 2c times 3%)
Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

236,849,905.13

7,105,497.15

7,105,498.00

Met

Budget, July 1 General Fund	\$7 67991 000000
School District Criteria and Standards Review	Form 01CS D8BYYWN94G(2022-23)

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:

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

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

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)	6,379,575.13	6,803,608.08	8,107,148.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	21,275,665.71	26,763,898.49	40,753,999.65
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5,508,294.45)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	22,146,946.39	33,567,506.57	48,861,147.65
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	212,652,504.23	226,786,935.86	270,238,280.19
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	212,652,504.23	226,786,935.86	270,238,280.19
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.4%	14.8%	18.1%

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

3.5%	4.9%	6.0%
------	------	------

*Available 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.

*A 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)	7,093,647.69	131,766,095.26	N/A	Met
Second Prior Year (2020-21)	6,699,280.96	123,686,765.66	N/A	Met
First Prior Year (2021-22)	(321,196.07)	137,783,766.66	.2%	Met
Budget Year (2022-23) (Information only)	10,916,872.29	132,255,545.79		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300

1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	24,250,101.02	36,190,355.10	N/A	Met
Second Prior Year (2020-21)	26,719,487.45	43,284,002.78	N/A	Met
First Prior Year (2021-22)	40,918,386.80	49,983,283.72	N/A	Met
Budget Year (2022-23) (Information only)	49,662,087.65			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,040	13,991	13,943
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? YES
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	268,665,403.43	275,358,640.13	255,930,266.17
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)	268,665,403.43	275,358,640.13	255,930,266.17
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,059,962.10	8,260,759.20	7,677,907.99
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)	8,059,962.10	8,260,759.20	7,677,907.99

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,059,962.00	8,260,759.00	7,677,908.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	18,806,577.94	27,078,251.87	28,479,219.25
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	26,866,539.94	35,339,010.87	36,157,127.25
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	12.83%	14.13%
District's Reserve Standard (Section 10B, Line 7):	8,059,962.10	8,260,759.20	7,677,907.99
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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:

Employee retention expenditures are budgeted in ESSER III funds in the budget year and 1st subsequent year. These expenditures are budgeted in the unrestricted general fund for the 2nd subsequent year.

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)?

Yes

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:

Included in the budget year revenues are portions of the Governor's May Budget Proposal for the ADA relief by funding on the higher of current year ADA, prior year ADA, or the average of three prior year ADA. The impact of an additional LCFF investment of \$2.1 billion, about 3% additional LCFF revenue, was also included in the budget.

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(44,306,295.75)			
Budget Year (2022-23)	(44,620,084.92)	313,789.17	.7%	Met
1st Subsequent Year (2023-24)	(45,602,987.52)	982,902.60	2.2%	Met
2nd Subsequent Year (2024-25)	(46,916,967.24)	1,313,979.72	2.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	8,500.00			
Budget Year (2022-23)	8,500.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	8,500.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	8,500.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	1,113,656.00			
Budget Year (2022-23)	1,113,656.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	1,390,000.00	276,344.00	24.8%	Not Met
2nd Subsequent Year (2024-25)	1,500,000.00	110,000.00	7.9%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
 (required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
 (required if NOT met)
- 1c. 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)
- 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)
- 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.

Explanation:
(required if Yes
to increase in total
annual payments)

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

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

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

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:

Retiree benefits are offered to employees with a minimum of 10 years employment and minimum age of 55. Benefits end at age 65. The District pays the premium percentage according to the active bargaining group employee only rate and retirees contribute remaining premium, generally 25-30% if individual.

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
		7,362,668

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	52,896,859.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	52,896,859.00
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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,689,521.43	1,740,207.00	1,792,413.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,689,521.43	1,740,207.00	1,792,413.00
d. Number of retirees receiving OPEB benefits	186.00	186.00	186.00

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)

No

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:

3. Self-Insurance Liabilities _____

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	966.5	969	969	969

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.

2022-23 negotiations are unsettled, all prior year negotiations are settled.

Negotiations Settled

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

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: _____ End Date: _____

5. Salary settlement:

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?		

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	1,045,820		
	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

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,059,117	11,612,072	12,192,676
3. Percent of H&W cost paid by employer	76.1%	76.1%	76.1%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
No

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

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,545,547	1,568,730	1,592,261
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	905	927	927	927

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.

2022-23 negotiations are unsettled, all prior year negotiations are settled.

Negotiations Settled

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

One Year Agreement

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

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	490,552		
		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)

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	5,288,510	5,552,936	5,830,582

3.	Percent of H&W cost paid by employer	75.7%	75.7%	75.7%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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:

No		

Classified (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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Yes	Yes	Yes
2.	724,954	735,828	746,866
3.	1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	111	129	129	129

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Cajon Valley Union Elementary
San Diego County

Budget, July 1
General Fund
School District Criteria and Standards Review

37 67991 0000000
Form 01CS
D8BYYWN94G(2022-23)

End of School District Budget Criteria and Standards Review

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)	13,457.44	13,457.44	15,683.09	14,039.70	14,039.70	14,902.82
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					
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	13,457.44	13,457.44	15,683.09	14,039.70	14,039.70	14,902.82
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,457.44	13,457.44	15,683.09	14,039.70	14,039.70	14,902.82
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	914.00	914.00	914.00	1,187.50	1,187.50	1,187.50
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	914.00	914.00	914.00	1,187.50	1,187.50	1,187.50
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	914.00	914.00	914.00	1,187.50	1,187.50	1,187.50

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: \$ _____

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

Estimated accrued but unfunded liabilities: \$ 0.00

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 28, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Miranda Durning _____

Title: Director, Fiscal Services _____

Telephone: 619-588-3071 _____

E-mail: durningm@cajonvalley.net _____

**Budget, July 1
2021-22 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	95,742,497.08	301	308,823.00	303	95,433,674.08	305	647,373.00		307	94,786,301.08	309		
2000 - Classified Salaries	45,689,098.13	311	1,851,629.45	313	43,837,468.68	315	3,739,794.81		317	40,097,673.87	319		
3000 - Employee Benefits	63,931,547.41	321	2,055,621.37	323	61,875,926.04	325	1,931,132.00		327	59,944,794.04	329		
4000 - Books, Supplies Equip Replace. (6500)	20,332,699.26	331	245,836.48	333	20,086,862.78	335	1,558,961.84		337	18,527,900.94	339		
5000 - Services. . . & 7300 - Indirect Costs	34,233,305.86	341	242,145.11	343	33,991,160.75	345	1,886,321.65		347	32,104,839.10	349		
TOTAL					255,225,092.33	365	TOTAL					245,461,509.03	369

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

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

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

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

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	135,335,335.51	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		.55
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		.60
2. Percentage spent by this district (Part II, Line 15)	.55	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		.05
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	245,461,509.03	
5. Deficiency Amount (Part III, Line 3 times Line 4)	11,929,429.34	

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	97,944,824.84	301	283,069.00	303	97,661,755.84	305	644,319.00		307	97,017,436.84	309
2000 - Classified Salaries	48,043,549.75	311	1,530,706.00	313	46,512,843.75	315	3,732,858.00		317	42,779,985.75	319
3000 - Employee Benefits	70,101,382.70	321	2,253,783.10	323	67,847,599.60	325	1,994,699.00		327	65,852,900.60	329
4000 - Books, Supplies Equip Replace. (6500)	16,632,190.24	331	96,501.99	333	16,535,688.25	335	1,477,866.10		337	15,057,822.15	339
5000 - Services. . . & 7300 - Indirect Costs	28,335,603.90	341	265,498.79	343	28,070,105.11	345	1,655,245.90		347	26,414,859.21	349
TOTAL					256,627,992.55	365			TOTAL	247,123,004.55	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	21,360.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		145,303,913.71
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,896,143.06
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
		396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	143,407,770.65	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		.58
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		.60
2. Percentage spent by this district (Part II, Line 15)	.58	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		.02
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	247,123,004.55	
5. Deficiency Amount (Part III, Line 3 times Line 4)		4,868,323.19

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

DISTRICT FORMS

MULTI-YEAR PROJECTION
ASSUMPTIONS NARRATIVE
CASH FLOW PROJECTION
LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2022-23 thru 2024-25
Based on 2022-23 Adopted Budget, Updated 06/21/2022

Assumptions:		Fund 3-PY Average			Fund 3-PY Average			Fund Prior		
		14,902.82			14,360.01			13,991.25		
		State COLA 6.56% + 3.3%	Undup 70.67%	P2 ADA 14,039.70	State COLA 5.38%	Undup 70.38%	P2 ADA 13,991.25	State COLA 4.02%	Undup 70.88%	P2 ADA 13,942.80
		2022-23 Adopted			2023-24 Projected			2024-25 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	178,511,456	1,054,105	179,565,561	180,819,557	1,054,105	181,873,662	183,724,218	1,054,105	184,778,323
Federal Revenue	8100-8299	6,635	36,195,802	36,202,437	6,635	38,154,815	38,161,450	6,635	12,123,020	12,129,655
Other State Revenue	8300-8599	2,903,575	36,198,991	39,102,566	2,922,945	36,002,249	38,925,194	2,939,738	34,176,303	37,116,041
Local Revenue	8600-8799	6,362,337	17,406,279	23,768,616	6,356,906	17,215,214	23,572,120	6,399,077	16,361,766	22,760,843
Interfund Transfers In	8900-8929	8,500	-	8,500	8,500	-	8,500	8,500	-	8,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-44,620,085	44,620,085	-	-45,602,988	45,602,988	-	-46,916,967	46,916,967	-
Total Revenue with Adjustments		143,172,418	135,475,262	278,647,680	144,511,556	138,029,370	282,540,925	146,161,200	110,632,161	256,793,361
Expenditures										
Certificated Salaries	1000-1999	61,091,048	36,853,777	97,944,825	62,007,414	36,309,259	98,316,673	66,449,429	27,115,161	93,564,590
Classified Salaries	2000-2999	21,538,917	26,504,633	48,043,550	22,982,001	26,538,630	49,520,631	23,326,731	25,579,528	48,906,259
Employee Benefits	3000-3999	35,720,992	34,380,391	70,101,383	36,805,751	34,227,946	71,033,697	38,668,905	31,360,976	70,029,881
Books/Supplies	4000-4999	3,951,986	12,655,104	16,607,090	4,076,078	12,863,003	16,939,081	4,156,377	8,177,018	12,333,395
Services/Operating Expenses	5000-5999	13,296,209	15,593,967	28,890,176	13,722,549	13,219,166	26,941,715	14,675,428	12,158,858	26,834,286
Capital Outlay	6000-6999	677,400	4,391,568	5,068,968	189,100	10,131,988	10,321,088	189,100	2,027,000	2,216,100
Other Outgo & Long Term Debt	7100-7499	159,169	1,291,159	1,450,328	159,169	1,291,159	1,450,328	159,169	941,159	1,100,328
Direct/Indirect Support	7300-7399	(5,293,831)	4,739,259	(554,572)	(5,201,157)	4,646,585	(554,572)	(3,727,155)	3,172,583	(554,572)
Interfund Transfers Out	7600-7629	1,113,656	0	1,113,656	1,390,000	0	1,390,000	1,500,000	0	1,500,000
Total Expenditures		132,255,546	136,409,858	268,665,403	136,130,905	139,227,736	275,358,640	145,397,984	110,532,282	255,930,266
Beginning Fund Balance		49,662,088	13,995,179	63,657,267	60,578,960	13,060,584	73,639,544	68,959,611	11,862,218	80,821,829
Projected Ending Fund Balance		60,578,960	13,060,584	73,639,544	68,959,611	11,862,218	80,821,829	69,722,827	11,962,097	81,684,924
Excess or (Deficit)		10,916,872	(934,595)	9,982,277	8,380,651	(1,198,366)	7,182,285	763,216	99,879	863,095
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		247,100	0	247,100	247,100	0	247,100	247,100	0	247,100
Prepaid Expenditures		146,720	0	146,720	54,900	0	54,900	0	0	0
Restricted		0	13,060,584	13,060,584	0	11,862,218	11,862,218	0	11,962,097	11,962,097
Mandated Reserve for Contingencies		8,059,962	0	8,059,962	8,260,759	0	8,260,759	7,677,908	0	7,677,908
Other Commitments		33,646,621	0	33,646,621	33,646,621	0	33,646,621	33,646,621	0	33,646,621
See MYP Assumptions for breakdown										
Unappropriated Reserve		18,328,557	0	18,328,557	26,600,231	0	26,600,231	28,001,198	0	28,001,198
Assigned/Unassigned Reserve %				9.8%			12.7%			13.9%

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2022-23 THROUGH 2024-25 MULTI-YEAR BUDGET PROJECTION
FOR 2022-23 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2022-23	6.56% COLA applied to base, 70.67% Unduplicated
2023-24	5.38% COLA applied to base, 70.38% Unduplicated
2024-25	4.02% COLA applied to base, 70.88% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. In addition, the impact from an additional LCFF investment by the State increased the LCFF base rate by approximately 3.29% was included in the budget.

2. The 2022-23 budget includes many continuing one-time special program sources that span one to several years according to spending plans, including ESSER III, Expanded Learning Opportunity Grant, Inclusive Early Education Expansion Program (IEEEP), Educator Effectiveness 2021-26, K-12 Strong Workforce Program, Special Education Alternative Dispute Resolution and Learning Recovery, TUPE, and the In Person Instruction Grant (IPI). The ongoing Expanded Learning Opportunity Program (ELOP) funds have been budgeted at the Governor’s May Revise proposed rate of \$2,500 per prior year UPP K-6 ADA. Expenditures against these revenues and fund balances are budgeted until they are exhausted and are not included in subsequent years. Additional LCFF Revenue for a TK Add-on as proposed in the May Revise was included in revenue and committed to be used in future budgeted expenditures for the staffing required to meet the staffing requirements.
3. 2022-23 District student enrollment is projected to decline by about 51 students, taking into consideration increased TK enrollment due to the implementation of Universal TK. The Governor’s proposal for declining enrollment mitigation of funding ADA based on the highest of the current year, prior year, or the average of 3 prior years ADA is used for LCFF revenue calculations. ADA for all years is projected using the average 95% attendance rate, which was the normal District rate prior to COVID-19. Due to the prior 3-year average method, 2022-23 funded ADA is projected to be 14,902.82, 2023-24 declining to 14,360.01, and 2024-25 further dropping to 13,991.25 as the impact of students moving to Bostonia Global Charter and declining enrollment are factored in.
4. While the proposed declining enrollment relief is factored into LCFF funding, the proposed 2021-22 ADA relief from the May Revise was not included in the projections. 2021-22 ADA used in the LCFF averaging calculations was P2 reported ADA, and not increasing ADA by a factor using the prior year’s attendance rates. Also not included from the May Revise was the proposed one-time Discretionary Block Grant.
5. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected for each year with cost increases in supplies and services of 3.14% in 2023-24 and 1.97% in 2024-25. Staffing, supplies, and service expenditures from expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
6. Annual rate changes in STRS and PERS pension costs are included in the 2022-23 budget and subsequent years. STRS rates are increasing by 2.18% in 2022-23 to 19.1%, and PERS rates are increasing by 2.46% in 2022-23 to 25.37%. STRS has reached the established target rate in 2022-23 so remains constant, and PERS contribution fluctuations continue each year.

	2022-23	2023-24	2024-25
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	25.2%	24.6%

7. An annual increase of 5% for district-paid health benefit premiums is included in the subsequent years.
8. 2022-23 through 2024-25 projections include a \$390,000 transfer into the Capital Reserve Fund from General Fund for bus/vehicle lease payments and \$723,656 transfer into the Building Fund 2109 for solar lease payments, offset by electrical savings. Solar lease payment transfers will increase as the tax subsidy

decreases. The lease payment increase will be covered by payments from lease revenues in conjunction with an increase of transfers from the general fund.

9. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2022-23 and subsequent years. The 3% calculation includes allowable expenditure reductions for ESSER, CARES, CRRSA, ARP and STRS-on-behalf expenditures, which reduce the amount projected to be required in 2022-23 by \$954,465.
10. The District has budgeted the following General Fund COVID relief revenues in the budget year 2022-2023 with a remaining grant as follows:

COVID Relief Funds	2022-23 Budgeted Amount	Remaining Funds Expensed in Subsequent Year
ESSER III – ARP	\$18,818,404	\$25,075,192
In-Person Instruction Grant (State funds)	\$2,447,383	\$2,184,794
Expanded Learning Opportunity Grant (one-time grant)	\$4,624,418	\$1,884,652

ESSER III has \$4,000,000 budgeted for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff” in both 2022-2023 and 2023-2024, providing one-time relief to the general fund for those expenditures. These expenditures are budgeted in the unrestricted General Fund in 2024-25 in the Multi-Year Projections.

11. Negotiations have not been settled for the 2022-23 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.
12. Bostonia Global Charter started in 2021-22 with students in grades TK-10. Enrollment is projected to increase by one grade level every year until they enroll all grade levels. The District charges Bostonia Global for the services and support received from central District departments through a chargeback. The chargeback revenue is increased in subsequent years as District annual expenditures increase and the charter’s ADA factor increases.
13. The Reserve Cap was triggered for 2022-23, setting the cap for district reserves of assigned/unassigned ending balance at 10%. With the adoption of the 2022-23 budget, funds are committed by the formal action of budget adoption by the Governing Board to bring the District’s reserve levels into compliance. The budget commitments for 2022-23 are:

Commitment Description:	Amount:
Unspent Supplemental/Concentration funds – Committed to only use for S/C Approved expenditures in LCAP	\$6,030,009
Budgeted proposed additional LCFF investment of about 3.3% - to be released for expenditures upon enactment in State Adopted budget	\$5,234,118
Budgeted proposed Enrollment Relief LCFF Calculations using prior 3-year average ADA – to be released for expenditures upon enactment in State Adopted budget	\$10,370,509
Budgeted proposed LCFF TK Add-on – to be released for TK expenditures upon enactment in State Adopted budget	\$1,457,134
Deferred Maintenance Plan 2022-2026	\$10,554,851
Total Commitments	\$33,646,621

**CVUSD CASH FLOW ADOPTED BUDGET
2022-23**

A. Beginning Cash		77,523,789.75	77,523,789.75	76,068,217.07	63,879,404.51	68,291,044.13	65,035,552.55	57,546,178.63	73,349,042.63	79,376,433.63	79,736,897.63	91,926,455.63	98,215,977.63	95,872,184.63	88,499,828.46	
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals
LCFF State Aid	8011	107,076,692.00	5,353,835.00	5,353,835.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,902.00	9,636,904.00	107,076,692.00	0.00
LCFF State Aid PY	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA	8012	37,176,912.00	0.00	0.00	9,294,228.00	0.00	0.00	9,294,228.00	0.00	0.00	9,294,228.00	0.00	0.00	9,294,228.00	37,176,912.00	0.00
Property Taxes	8020-8079	42,589,124.00	149,062.00	847,524.00	132,026.00	587,730.00	1,665,235.00	13,662,591.00	6,499,100.00	1,064,728.00	1,064,728.00	10,953,923.00	4,897,749.00	1,064,728.00	42,589,124.00	0.00
Miscellaneous Funds	8080-8099	(7,277,167.00)	0.00	(436,630.00)	(873,260.00)	(582,173.00)	(582,173.00)	(582,173.00)	(582,173.00)	(582,173.00)	(1,018,803.00)	(509,402.00)	(509,402.00)	(1,018,805.00)	(7,277,167.00)	0.00
		179,565,561.00	5,502,897.00	5,764,729.00	18,189,896.00	9,642,459.00	10,719,964.00	32,011,548.00	15,553,829.00	10,119,457.00	18,977,055.00	20,081,423.00	14,025,249.00	18,977,055.00	179,565,561.00	0.00
Federal Revenue	8100-8299	36,202,436.70	1,224,000.00	1,220,057.00	3,431,908.00	2,096,559.00	2,287,685.00	3,468,193.00	2,132,324.00	2,158,857.00	3,368,470.00	4,995,962.00	2,138,257.00	1,810,122.00	30,332,394.00	5,870,042.70
State Revenue	8300-8599	39,102,566.34	489,915.00	0.00	2,191,827.00	5,072,007.00	18,870.00	92,320.00	8,035,831.00	6,745,193.00	8,687,798.00	563,708.00	125,247.00	1,270,833.00	33,293,549.00	5,809,017.34
Local Revenue	8600-8799	23,768,616.40	61,267.00	533,657.00	1,587,744.00	1,563,975.00	2,151,060.00	1,926,875.00	1,392,841.00	1,763,631.00	1,632,904.00	2,101,146.00	2,311,042.00	796,401.00	17,822,543.00	5,946,073.40
Transfers In	8910-8929	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,500.00	8,500.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts		278,647,680.44	7,278,079.00	7,518,443.00	25,401,375.00	18,375,000.00	15,177,579.00	37,498,936.00	27,114,825.00	20,787,138.00	32,666,227.00	27,742,239.00	18,599,795.00	22,862,911.00	261,022,547.00	17,625,133.44
C. Disbursements																
Certificated Salaries	1000-1999	97,944,824.84	1,052,580.00	8,604,843.00	9,100,430.00	8,641,576.00	8,759,685.00	8,634,427.00	8,742,633.00	8,873,333.00	8,931,309.00	8,909,356.00	8,767,264.00	8,927,388.84	97,944,824.84	0.00
Classified Salaries	2000-2999	47,991,385.75	2,224,844.00	4,313,226.00	4,025,517.00	4,081,076.00	4,352,919.00	4,107,950.00	3,991,317.00	4,050,461.00	4,332,456.00	4,237,073.00	4,074,446.00	4,200,100.75	47,991,385.75	0.00
Employee Benefits	3000-3999	70,082,228.70	3,275,800.00	5,188,581.00	5,285,329.00	5,184,941.00	5,270,518.00	5,149,653.00	5,178,561.00	5,422,537.00	5,138,943.00	5,219,309.00	5,224,439.00	14,543,617.70	70,082,228.70	0.00
Books and Supplies	4000-4999	16,607,090.24	128,862.00	636,748.00	864,609.00	737,551.00	603,465.00	1,317,358.00	615,000.00	627,632.00	443,565.00	687,669.00	693,175.00	668,954.00	8,024,588.00	8,582,502.24
Services	5000-5999	28,805,358.02	1,155,345.00	1,483,888.00	1,654,904.00	1,758,999.00	1,346,711.00	2,488,783.00	1,563,208.00	1,235,747.00	1,751,366.00	1,465,287.00	1,978,928.00	1,653,428.00	19,536,594.00	9,268,764.02
Capital Outlay	6000-6999	4,626,090.00	94,312.00	547,115.00	427,913.00	134,600.00	216,501.00	322,901.00	271,551.00	216,964.00	179,030.00	309,023.00	205,336.00	146,350.00	3,071,596.00	1,554,494.00
Other Outgo, LTD	7000-7499	1,450,328.00	0.00	0.00	0.00	725,164.00	0.00	0.00	725,164.00	0.00	0.00	0.00	0.00	0.00	1,450,328.00	0.00
Direct/Indirect Support	7300-7399	(554,572.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(554,572.12)	(554,572.12)	0.00
Transfers Out	7600-7629	1,113,656.00	0.00	0.00	1,113,656.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,113,656.00	0.00
Total Disbursements		268,066,389.43	7,931,743.00	20,774,401.00	22,472,358.00	21,263,907.00	20,549,799.00	22,021,072.00	21,087,434.00	20,426,674.00	20,776,669.00	20,827,717.00	20,943,588.00	29,585,267.17	248,660,629.17	19,405,760.26

**CVUSD CASH FLOW ADOPTED BUDGET
2022-23**

A. Beginning Cash		77,523,789.75	77,523,789.75	76,068,217.07	63,879,404.51	68,291,044.13	65,035,552.55	57,546,178.63	73,349,042.63	79,376,433.63	79,736,897.63	91,926,455.63	98,215,977.63	95,872,184.63	88,499,828.46
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items		Obj	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															
Cash Excl Treasury	9111-9199														
Receivables	9200-9299	(26,666,767.45)	10,666,706.98	8,000,030.23	5,333,353.49	2,666,676.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA Deferral														0.00	
Deferral		0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00
Loans - DTDF	9311 (9310)	(750,000.00)			450,000.00	(450,000.00)	750,000.00	325,000.00			300,000.00	(625,000.00)		(650,000.00)	(650,000.00)
Stores	9320														0.00
Prepaid Exp	9330	(715,901.00)		235,000.00		283,892.59									(197,008.41)
Other Current Assets	9340														0.00
Deferred Outflows of Resources	9490														0.00
Total Assets		(28,132,668.45)	10,666,706.98	8,235,030.23	5,783,353.49	2,500,569.33	750,000.00	325,000.00	0.00	0.00	300,000.00	(625,000.00)	0.00	(650,000.00)	0.00
Liabilities and Deferred Inflows															
Payables	9500-9599	(28,671,539.16)	11,468,615.66	7,167,884.79	4,300,730.87	2,867,153.92	2,867,153.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
Loans - DTDF	9611 (9610)														0.00
Temp Loans/Tran	9641 (9640)	0.00													0.00
Deferred Revenue	9650														0.00
Total Liabilities		(28,671,539.16)	11,468,615.66	7,167,884.79	4,300,730.87	2,867,153.92	2,867,153.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Operating															
Suspense	9910xxx														
Reconciling Items															
Non-Operating		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Total Balance Sheet Items		538,871	(801,909)	1,067,145	1,482,623	(366,585)	(2,117,154)	325,000	0	0	300,000	(625,000)	0	(650,000)	
Net Incr/Decr		11,120,161.72	(1,455,572.68)	(12,188,812.56)	4,411,639.62	(3,255,491.58)	(7,489,373.92)	15,802,864.00	6,027,391.00	360,464.00	12,189,558.00	6,289,522.00	(2,343,793.00)	(7,372,356.17)	
F. Ending Cash (A + E)		88,643,951.47	76,068,217.07	63,879,404.51	68,291,044.13	65,035,552.55	57,546,178.63	73,349,042.63	79,376,433.63	79,736,897.63	91,926,455.63	98,215,977.63	95,872,184.63	88,499,828.46	88,499,828.46

Cajon Valley Union (67991) - 2021-22 Estimated Actuals and 2022-23 Proposed Budget		4/28/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	9.85%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$128,892,644	\$134,537,302	\$136,598,070	\$138,427,478	
Grade Span Adjustment	5,877,876	6,102,669	6,118,408	6,085,324	
Supplemental Grant	19,153,586	19,878,053	20,088,772	20,486,135	
Concentration Grant	14,068,695	14,324,885	14,267,366	14,916,612	
Add-ons: Targeted Instructional Improvement Block Gra	1,264,633	1,264,633	1,264,633	1,264,633	
Add-ons: Home-to-School Transportation	946,780	946,780	946,780	946,780	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	1,457,134	1,535,528	1,597,256	
Total LCFF Entitlement Before Adjustments, ERT & Additic	\$170,204,214	\$178,511,456	\$180,819,557	\$183,724,218	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	170,204,214	178,511,456	180,819,557	183,724,218	
LCFF Entitlement Per ADA	\$ 10,853	\$ 11,978	\$ 12,592	\$ 13,131	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 96,085,770	\$ 107,076,692	\$ 111,187,888	\$ 115,393,972	
EPA (for LCFF Calculation purposes)	\$ 39,123,382	\$ 37,176,912	\$ 35,822,798	\$ 34,902,881	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 42,589,124	\$ 42,589,124	\$ 42,589,124	\$ 42,589,124	
In-Lieu of Property Taxes (Object Code 8096)	(7,594,062)	(8,331,272)	(8,780,253)	(9,161,759)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 34,995,062</i>	<i>\$ 34,257,852</i>	<i>\$ 33,808,871</i>	<i>\$ 33,427,365</i>	
TOTAL FUNDING	170,204,214	178,511,456	180,819,557	183,724,218	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	170,204,214	178,511,456	180,819,557	183,724,218	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 39,123,382	\$ 37,176,912	\$ 35,822,798	\$ 34,902,881	
EPA, Current Year (Object Code 8012)	\$ 39,123,382	\$ 37,176,912	\$ 35,822,798	\$ 34,902,881	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (289,180.95)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 134,770,520	\$ 142,097,105	\$ 144,252,006	\$ 146,110,058	
Supplemental and Concentration Grant funding in the LCA	\$ 33,222,281	\$ 34,202,938	\$ 34,356,138	\$ 35,402,747	
Percentage to Increase or Improve Services	24.65%	24.07%	23.82%	24.23%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	14,799	14,748	14,697	14,646	
COE Enrollment	14	-	-	-	
Total Enrollment	14,813	14,748	14,697	14,646	
Unduplicated Pupil Count	10,339	10,380	10,417	10,454	
COE Unduplicated Pupil Count	13	-	-	-	
Total Unduplicated Pupil Count	10,352	10,380	10,417	10,454	
Rolling %, Supplemental Grant	71.0600%	70.6700%	70.3800%	70.8800%	
Rolling %, Concentration Grant	71.0600%	70.6700%	70.3800%	70.8800%	

Cajon Valley Union (67991) - 2021-22 Estimated Actuals and 2022-23 Proposed Budget		4/28/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	6,972.14	5,838.47	6,024.90	6,004.00	
Grades 4-6	4,950.36	4,439.31	4,870.65	4,853.55	
Grades 7-8	3,716.54	3,065.31	3,115.05	3,104.60	
Grades 9-12	-	-	-	-	
LCFF Subtotal	15,639.04	13,343.09	14,010.60	13,962.15	
NSS	-	-	-	-	
Combined Subtotal	15,639.04	13,343.09	14,010.60	13,962.15	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3		6,594.25	6,278.50	5,955.79	
Grades 4-6		4,780.01	4,753.44	4,721.17	
Grades 7-8		3,499.46	3,298.97	3,094.99	
Grades 9-12		-	-	-	
LCFF Subtotal		14,873.72	14,330.91	13,771.95	
NSS		-	-	-	
Combined Subtotal		14,873.72	14,330.91	13,771.95	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
	-	(70.30)	-	-	
Current Year ADA					
Grades TK-3	5,838.47	6,024.90	6,004.00	5,983.10	
Grades 4-6	4,484.91	4,870.65	4,853.55	4,836.45	
Grades 7-8	3,090.01	3,115.05	3,104.60	3,094.15	
Grades 9-12	-	-	-	-	
LCFF Subtotal	13,413.39	14,010.60	13,962.15	13,913.70	
NSS	-	-	-	-	
Combined Subtotal	13,413.39	14,010.60	13,962.15	13,913.70	
Change in LCFF ADA (excludes NSS ADA)					
	(2,225.65)	667.51	(48.45)	(48.45)	
	Decline	Increase	Decline	Decline	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	6,972.14	6,594.25	6,278.50	6,004.00	
Grades 4-6	4,950.36	4,780.01	4,753.44	4,853.55	
Grades 7-8	3,716.54	3,499.46	3,298.97	3,104.60	
Grades 9-12	-	-	-	-	
Subtotal	15,639.04	14,873.72	14,330.91	13,962.15	
	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Prior</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
NPS, CDS, & COE Operated					
Grades TK-3	8.71	3.23	3.23	3.23	
Grades 4-6	16.39	11.15	11.15	11.15	
Grades 7-8	18.95	14.72	14.72	14.72	
Grades 9-12	-	-	-	-	
Subtotal	44.05	29.10	29.10	29.10	
ACTUAL ADA (Current Year Only)					
Grades TK-3	5,847.18	6,028.13	6,007.23	5,986.33	
Grades 4-6	4,501.30	4,881.80	4,864.70	4,847.60	
Grades 7-8	3,108.96	3,129.77	3,119.32	3,108.87	
Grades 9-12	-	-	-	-	
Total Actual ADA	13,457.44	14,039.70	13,991.25	13,942.80	
TOTAL FUNDED ADA					
Grades TK-3	6,980.85	6,597.48	6,281.73	6,007.23	
Grades 4-6	4,966.75	4,791.16	4,764.59	4,864.70	
Grades 7-8	3,735.49	3,514.18	3,313.69	3,119.32	
Grades 9-12	-	-	-	-	
Total	15,683.09	14,902.82	14,360.01	13,991.25	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	2,225.65	863.12	368.76	48.45	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	277.67	518.00	518.00	518.00	
Funded ADA		518.00	518.00	518.00	

Cajon Valley Union (67991) - 2021-22 Estimated Actuals and 2022-2023 Proposed Budget		4/28/2022			
	2021-22	2022-23	2023-24	2024-25	
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 11,138	\$ 12,202	\$ 12,832	\$ 13,393	
Grades 4-6	\$ 10,240	\$ 11,219	\$ 11,798	\$ 12,314	
Grades 7-8	\$ 10,543	\$ 11,551	\$ 12,148	\$ 12,680	
Grades 9-12	\$ 12,536	\$ 13,734	\$ 14,443	\$ 15,075	
Base Grants					
Grades TK-3	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745	
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891	
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185	
Grades 9-12	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802	
Grade Span Adjustment					
Grades TK-3	\$ 842	\$ 925	\$ 974	\$ 1,013	
Grades 9-12	\$ 255	\$ 280	\$ 295	\$ 307	
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 8,935	\$ 9,815	\$ 10,342	\$ 10,758	
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891	
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185	
Grades 9-12	\$ 10,057	\$ 11,047	\$ 11,641	\$ 12,109	
Prorated Base Grants					
Grades TK-3	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745	
Grades 4-6	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891	
Grades 7-8	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185	
Grades 9-12	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802	
Prorated Grade Span Adjustment					
Grades TK-3	\$ 842	\$ 925	\$ 974	\$ 1,013	
Grades 9-12	\$ 255	\$ 280	\$ 295	\$ 307	
Supplemental Grant					
	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 1,787	\$ 1,963	\$ 2,068	\$ 2,152	
Grades 4-6	\$ 1,643	\$ 1,805	\$ 1,902	\$ 1,978	
Grades 7-8	\$ 1,692	\$ 1,858	\$ 1,958	\$ 2,037	
Grades 9-12	\$ 2,011	\$ 2,209	\$ 2,328	\$ 2,422	
Actual - 1.00 ADA, Local UPP as follows:					
	71.06%	70.67%	70.38%	70.88%	
Grades TK-3	\$ 1,270	\$ 1,387	\$ 1,456	\$ 1,525	
Grades 4-6	\$ 1,168	\$ 1,275	\$ 1,338	\$ 1,402	
Grades 7-8	\$ 1,202	\$ 1,313	\$ 1,378	\$ 1,444	
Grades 9-12	\$ 1,429	\$ 1,561	\$ 1,639	\$ 1,717	
Concentration Grant (>55% population)					
	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 5,808	\$ 6,380	\$ 6,722	\$ 6,993	
Grades 4-6	\$ 5,340	\$ 5,866	\$ 6,181	\$ 6,429	
Grades 7-8	\$ 5,498	\$ 6,039	\$ 6,364	\$ 6,620	
Grades 9-12	\$ 6,537	\$ 7,181	\$ 7,567	\$ 7,871	
Actual - 1.00 ADA, Local UPP >55% as follows:					
	16.0600%	15.6700%	15.3800%	15.8800%	
Grades TK-3	\$ 933	\$ 1,000	\$ 1,034	\$ 1,110	
Grades 4-6	\$ 858	\$ 919	\$ 951	\$ 1,021	
Grades 7-8	\$ 883	\$ 946	\$ 979	\$ 1,051	
Grades 9-12	\$ 1,050	\$ 1,125	\$ 1,164	\$ 1,250	

BOSTONIA GLOBAL CHARTER FORMS

MULTI-YEAR PROJECTION
ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

FORM 09: 2021-22 ESTIMATED ACTUALS
& 2022-23 BUDGET

Bostonia Global Charter Multiyear Projection for 2022-23 thru 2024-25
Based on 2022-23 Adopted Budget, Updated 06/22/2022

Assumptions:		State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA	State COLA	Undup	P2 ADA
		6.56% + 3.29%	67.80%	1,187.50	3.61%	68.08%	1,315.75	3.64%	68.56%	1,411.70
		2022-23 Adopt Budget			2023-24 Projected			2024-25 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	14,227,688	0	14,227,688	16,538,135	0	16,538,135	18,556,515	0	18,556,515
Federal Revenue	8100-8299	0	681,916	681,916	0	148,775	148,775	0	148,775	148,775
Other State Revenue	8300-8599	195,376	1,205,431	1,400,807	212,960	1,273,104	1,486,063	225,737	1,325,964	1,551,701
Local Revenue	8600-8799	19,964	165,000	184,964	17,489	165,000	182,489	16,574	0	16,574
Total Revenue with Adjustments		14,443,028	2,052,347	16,495,375	16,768,584	1,586,879	18,355,462	18,798,826	1,474,739	20,273,565
Expenditures										
Certificated Salaries	1000-1999	5,078,676	624,661	5,703,337	5,863,959	381,882	6,245,841	6,208,213	290,098	6,498,311
Classified Salaries	2000-2999	481,117	586,127	1,067,244	616,626	481,070	1,097,697	656,028	488,286	1,144,315
Employee Benefits	3000-3999	2,103,629	521,400	2,625,029	2,366,788	380,711	2,747,499	2,496,659	358,443	2,855,102
Books/Supplies	4000-4999	196,665	23,133	219,798	243,866	28,425	272,290	300,947	32,407	333,354
Services/Operating Expenses	5000-5999	3,396,855	166,492	3,563,347	3,841,149	171,670	4,012,819	4,106,101	137,905	4,244,006
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
Other Outgo & Long Term Debt	7100-7499	0	0	0	0	0	0	0	0	0
Direct/Indirect Support	7300-7399	(130,533)	130,533	0	(98,087)	98,087	0	(90,092)	90,092	0
Total Expenditures		11,126,409	2,052,347	13,178,755	12,834,300	1,541,845	14,376,145	13,677,856	1,397,231	15,075,087
Beginning Fund Balance		543,555	0	543,555	3,860,174	0	3,860,174	7,794,458	45,034	7,839,491
Projected Ending Fund Balance		3,860,174	0	3,860,174	7,794,458	45,034	7,839,491	12,915,428	122,541	13,037,969
Excess or (Deficit)		3,316,619	0	3,316,619	3,934,283	45,034	3,979,317	5,120,971	77,507	5,198,478
Mandated Reserve for Contingencies		395,363	0	395,363	431,284	0	431,284	452,253	0	452,253
Unappropriated Reserve		3,464,812	0	3,464,812	7,363,173	0	7,363,173	12,463,175	0	12,463,175

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2022-23 THROUGH 2024-25 MULTI-YEAR BUDGET PROJECTION
FOR 2022-23 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2022-23 6.56% COLA applied to base, 67.80% Unduplicated
 2023-24 5.38% COLA applied to base, 68.08% Unduplicated
 2024-25 4.02% COLA applied to base, 68.56% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. In addition, the impact from an additional LCFF investment by the State increased the LCFF base rate by approximately 3.29% was included in the budget. Charter schools are funded on the current year ADA with no option for prior year funding in the event of declining enrollment.

2. The 2022-23 budget includes the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ESSER funds, ELOP, and a Local revenue grant from New Schools Venture.

3. In 2022-23, Bostonia Global is serving students in grades TK-11 with a projected enrollment of 1,250 students. An attendance rate of 95% was used to project ADA. 2023-24 is projected to serve grades TK-12 with an enrollment of 1,385, and 2024-25 with 1,486 students.

4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Staffing FTE grows based on enrollment needs for both certificated and classified staff. Supplies and services are projected to increase by 25% each year for growth along with increases of 3.14% for 2023-24 and 1.97% in 2024-25 for price increases.

5. Annual rate changes in STRS and PERS pension costs are included in the 2022-23 budget and subsequent years.

	2022-23	2023-24	2024-25
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	25.2%	24.6%

6. Employees at Bostonia Global Charter are employees of the District and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for 2022-23. No salary increases beyond the annual step and column are included in the budget or subsequent years. A 5% increase to health and welfare contributions are included in subsequent years.

**BOSTONIA GLOBAL CASH FLOW
ADOPTED BUDGET 2022-23**

A. Beginning Cash		3,168,640.44	3,168,640.44	2,586,912.76	3,157,566.20	4,674,721.82	5,180,829.24	2,599,673.32	2,835,399.32	3,385,838.32	3,914,314.32	4,683,157.32	4,994,855.32	5,186,707.32	5,659,622.36	
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals
LCFF State Aid	8011	11,517,011.00	575,851.00	575,851.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,531.00	1,036,530.00	11,517,011.00	0.00
LCFF State Aid PY	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA	8012	237,500.00	0.00	0.00	59,375.00	0.00	0.00	59,375.00	0.00	0.00	59,375.00	0.00	0.00	59,375.00	237,500.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	2,473,177.00	0.00	148,391.00	296,781.00	197,854.00	197,854.00	197,854.00	197,854.00	197,854.00	346,245.00	173,122.00	173,122.00	346,246.00	2,473,177.00	0.00
		14,227,688.00	575,851.00	724,242.00	1,392,687.00	1,234,385.00	1,234,385.00	1,293,760.00	1,234,385.00	1,234,385.00	1,442,151.00	1,209,653.00	1,209,653.00	1,442,151.00	14,227,688.00	0.00
Federal Revenue	8100-8299	681,915.53	23,055.00	22,981.00	64,644.00	39,491.00	43,091.00	65,328.00	40,165.00	40,665.00	63,449.00	94,105.00	40,277.00	34,096.00	571,347.00	110,568.53
State Revenue	8300-8599	1,400,807.00	17,551.00	0.00	78,520.00	181,699.00	676.00	3,307.00	287,875.00	241,639.00	311,231.00	20,194.00	4,487.00	45,526.00	1,192,705.00	208,102.00
Local Revenue	8600-8799	184,964.00	477.00	4,153.00	12,356.00	12,171.00	16,739.00	14,995.00	10,839.00	13,724.00	12,707.00	16,351.00	17,984.00	6,197.00	138,693.00	46,271.00
Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts		16,495,374.53	616,934.00	751,376.00	1,548,207.00	1,467,746.00	1,294,891.00	1,377,390.00	1,573,264.00	1,530,413.00	1,829,538.00	1,340,303.00	1,272,401.00	1,527,970.00	16,130,433.00	364,941.53
C. Disbursements																
Certificated Salaries	1000-1999	5,703,337.00	61,292.00	501,061.00	529,919.00	503,200.00	510,077.00	502,784.00	509,084.00	516,695.00	520,071.00	518,793.00	510,519.00	519,842.00	5,703,337.00	0.00
Classified Salaries	2000-2999	1,067,243.96	49,477.00	95,919.00	89,520.00	90,756.00	96,801.00	91,354.00	88,760.00	90,075.00	96,346.00	94,225.00	90,609.00	93,401.96	1,067,243.96	0.00
Employee Benefits	3000-3999	2,625,029.00	141,358.00	223,898.00	228,073.00	223,741.00	227,434.00	222,218.00	223,466.00	233,994.00	221,756.00	225,224.00	225,445.00	228,422.00	2,625,029.00	0.00
Books and Supplies	4000-4999	219,787.80	1,705.00	8,427.00	11,443.00	9,761.00	7,987.00	17,435.00	8,139.00	8,306.00	5,870.00	9,101.00	9,174.00	8,853.00	106,201.00	113,586.80
Services	5000-5999	3,563,347.40	142,921.00	183,563.00	204,719.00	217,596.00	166,594.00	307,873.00	193,376.00	152,867.00	216,652.00	181,262.00	244,802.00	204,536.00	2,416,761.00	1,146,586.40
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo, LTD	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct/Indirect Support	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Disbursements		13,178,745.16	396,753.00	1,012,868.00	1,063,674.00	1,045,054.00	1,008,893.00	1,141,664.00	1,022,825.00	1,001,937.00	1,060,695.00	1,028,605.00	1,080,549.00	1,055,054.96	11,918,571.96	1,260,173.20

**BOSTONIA GLOBAL CASH FLOW
ADOPTED BUDGET 2022-23**

A. Beginning Cash		3,168,640.44	3,168,640.44	2,586,912.76	3,157,566.20	4,674,721.82	5,180,829.24	2,599,673.32	2,835,399.32	3,385,838.32	3,914,314.32	4,683,157.32	4,994,855.32	5,186,707.32	5,659,622.36
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items		Obj	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															
Cash Excl Treasury	9111-9199														
Receivables	9200-9299	(26,666,767.45)	10,666,706.98	8,000,030.23	5,333,353.49	2,666,676.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA Deferral														0.00	
Deferral		0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00
Loans - DTFD	9311 (9310)	(750,000.00)													(750,000.00)
Stores	9320														0.00
Prepaid Exp	9330	(715,901.00)				283,892.59									(432,008.41)
Other Current Assets	9340														0.00
Deferred Outflows of Resources	9490														0.00
Total Assets		(28,132,668.45)	10,666,706.98	8,000,030.23	5,333,353.49	2,950,569.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows															
Payables	9500-9599	(28,671,539.16)	11,468,615.66	7,167,884.79	4,300,730.87	2,867,153.92	2,867,153.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
Loans - DTFD	9611 (9610)														0.00
Temp Loans/Tran	9641 (9640)	0.00													0.00
Deferred Revenue	9650														0.00
Total Liabilities		(28,671,539.16)	11,468,615.66	7,167,884.79	4,300,730.87	2,867,153.92	2,867,153.92	0.00							
Non-Operating															
Suspense	9910xxx														
Reconciling Items															
Non-Operating		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Total Balance Sheet Items		538,871	(801,909)	832,145	1,032,623	83,415	(2,867,154)	0							
Net Incr/Decr		3,855,500.08	(581,727.68)	570,653.44	1,517,155.62	506,107.42	(2,581,155.92)	235,726.00	550,439.00	528,476.00	768,843.00	311,698.00	191,852.00	472,915.04	
F. Ending Cash (A + E)		7,024,140.53	2,586,912.76	3,157,566.20	4,674,721.82	5,180,829.24	2,599,673.32	2,835,399.32	3,385,838.32	3,914,314.32	4,683,157.32	4,994,855.32	5,186,707.32	5,659,622.36	5,659,622.36

Summary Tab

Bostonia Global (140558) - 2021-22 Estimated Actuals and 2022-2023 Proposed Budget		4/28/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	9.85%	3.61%	3.64%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$7,676,017	\$11,114,357	\$12,904,752	\$14,462,741	
Grade Span Adjustment	393,234	493,387	569,977	611,959	
Supplemental Grant	1,089,833	1,574,009	1,834,719	2,067,042	
Concentration Grant	657,200	965,764	1,145,622	1,328,685	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	80,171	83,065	86,088	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$9,816,284	\$14,227,688	\$16,538,135	\$18,556,515	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	9,816,284	14,227,688	16,538,135	18,556,515	
LCFF Entitlement Per ADA	\$ 10,740	\$ 11,981	\$ 12,569	\$ 13,145	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 7,752,253	\$ 11,517,011	\$ 13,487,728	\$ 15,187,893	
EPA (for LCFF Calculation purposes)	\$ 182,800	\$ 237,500	\$ 263,150	\$ 282,340	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,881,231	2,473,177	2,787,257	3,086,282	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	9,816,284	14,227,688	16,538,135	18,556,515	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ 1	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	9,816,284	14,227,687	16,538,135	18,556,515	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 182,800	\$ 237,500	\$ 263,150	\$ 282,340	
EPA, Current Year (Object Code 8012)	\$ 182,800	\$ 237,500	\$ 263,150	\$ 282,340	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 8,069,251	\$ 11,687,915	\$ 13,557,794	\$ 15,160,788	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,747,033	\$ 2,539,773	\$ 2,980,341	\$ 3,395,727	
Percentage to Increase or Improve Services	21.65%	21.73%	21.98%	22.40%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	1,007	1,250	1,385	1,486	
COE Enrollment	-	-	-	-	
Total Enrollment	1,007	1,250	1,385	1,486	
Unduplicated Pupil Count	680	850	949	1,026	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	680	850	949	1,026	
Rolling %, Supplemental Grant	67.5300%	67.8000%	68.0800%	68.5600%	
Rolling %, Concentration Grant	67.5300%	67.8000%	68.0800%	68.5600%	

Bostonia Global (140558) - 2021-22 Estimated Actuals and 2022-2023 Proposed Budget		4/28/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
	-	-	-	-	
Current Year ADA					
Grades TK-3	430.91	462.65	491.15	486.40	
Grades 4-6	236.98	292.60	295.45	317.30	
Grades 7-8	126.86	198.55	186.20	179.55	
Grades 9-12	119.25	233.70	342.95	428.45	
LCFF Subtotal	914.00	1,187.50	1,315.75	1,411.70	
NSS	-	-	-	-	
Combined Subtotal	914.00	1,187.50	1,315.75	1,411.70	
Change in LCFF ADA (excludes NSS ADA)					
	914.00	1,187.50	1,315.75	1,411.70	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	430.91	462.65	491.15	486.40	
Grades 4-6	236.98	292.60	295.45	317.30	
Grades 7-8	126.86	198.55	186.20	179.55	
Grades 9-12	119.25	233.70	342.95	428.45	
Subtotal	914.00	1,187.50	1,315.75	1,411.70	
	Current	Current	Current	Current	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	430.91	462.65	491.15	486.40	
Grades 4-6	236.98	292.60	295.45	317.30	
Grades 7-8	126.86	198.55	186.20	179.55	
Grades 9-12	119.25	233.70	342.95	428.45	
Total Actual ADA	914.00	1,187.50	1,315.75	1,411.70	
TOTAL FUNDED ADA					
Grades TK-3	430.91	462.65	491.15	486.40	
Grades 4-6	236.98	292.60	295.45	317.30	
Grades 7-8	126.86	198.55	186.20	179.55	
Grades 9-12	119.25	233.70	342.95	428.45	
Total	914.00	1,187.50	1,315.75	1,411.70	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	22.36	28.50	28.50	28.50	
Funded ADA		28.50	28.50	28.50	

Bostonia Global (140558) - 2021-22 Estimated Actuals and 2022-2023 Proposed Budget		4/28/2022			
		2021-22	2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,869	\$ 11,963	\$ 12,418	\$ 12,913
Grades 4-6	\$	9,994	\$ 10,998	\$ 11,418	\$ 11,873
Grades 7-8	\$	10,289	\$ 11,324	\$ 11,755	\$ 12,223
Grades 9-12	\$	12,234	\$ 13,464	\$ 13,978	\$ 14,535
Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,211	\$ 9,546
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,350	\$ 9,690
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,626	\$ 9,976
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,156	\$ 11,562
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 958	\$ 993
Grades 9-12	\$	255	\$ 280	\$ 290	\$ 301
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 9,815	\$ 10,169	\$ 10,539
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,350	\$ 9,690
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,626	\$ 9,976
Grades 9-12	\$	10,057	\$ 11,047	\$ 11,446	\$ 11,863
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,211	\$ 9,546
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,350	\$ 9,690
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,626	\$ 9,976
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,156	\$ 11,562
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 958	\$ 993
Grades 9-12	\$	255	\$ 280	\$ 290	\$ 301
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 1,963	\$ 2,034	\$ 2,108
Grades 4-6	\$	1,643	\$ 1,805	\$ 1,870	\$ 1,938
Grades 7-8	\$	1,692	\$ 1,858	\$ 1,925	\$ 1,995
Grades 9-12	\$	2,011	\$ 2,209	\$ 2,289	\$ 2,373
Actual - 1.00 ADA, Local UPP as follows:					
		67.53%	67.80%	68.08%	68.56%
Grades TK-3	\$	1,207	\$ 1,331	\$ 1,385	\$ 1,445
Grades 4-6	\$	1,110	\$ 1,224	\$ 1,273	\$ 1,329
Grades 7-8	\$	1,142	\$ 1,260	\$ 1,311	\$ 1,368
Grades 9-12	\$	1,358	\$ 1,498	\$ 1,558	\$ 1,627
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	5,808	\$ 6,380	\$ 6,610	\$ 6,850
Grades 4-6	\$	5,340	\$ 5,866	\$ 6,078	\$ 6,299
Grades 7-8	\$	5,498	\$ 6,039	\$ 6,257	\$ 6,484
Grades 9-12	\$	6,537	\$ 7,181	\$ 7,440	\$ 7,711
Actual - 1.00 ADA, Local UPP >55% as follows:					
		12.5300%	12.8000%	13.0800%	13.5600%
Grades TK-3	\$	728	\$ 817	\$ 865	\$ 929
Grades 4-6	\$	669	\$ 751	\$ 795	\$ 854
Grades 7-8	\$	689	\$ 773	\$ 818	\$ 879
Grades 9-12	\$	819	\$ 919	\$ 973	\$ 1,046

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,816,284.00	14,227,688.00	44.9%
2) Federal Revenue		8100-8299	696,040.78	681,915.53	-2.0%
3) Other State Revenue		8300-8599	210,919.70	1,400,807.00	564.1%
4) Other Local Revenue		8600-8799	387,849.13	184,964.00	-52.3%
5) TOTAL, REVENUES			11,111,093.61	16,495,374.53	48.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,205,652.69	5,703,337.00	35.6%
2) Classified Salaries		2000-2999	514,358.28	1,067,243.96	107.5%
3) Employee Benefits		3000-3999	1,762,872.53	2,625,029.00	48.9%
4) Books and Supplies		4000-4999	375,918.80	219,797.80	-41.5%
5) Services and Other Operating Expenditures		5000-5999	3,708,736.28	3,563,347.40	-3.9%
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			10,567,538.58	13,178,755.16	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			543,555.03	3,316,619.37	510.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			543,555.03	3,316,619.37	510.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	543,555.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	543,555.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	543,555.03	New
2) Ending Balance, June 30 (E + F1e)			543,555.03	3,860,174.40	610.2%
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	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	543,555.03	3,860,174.40	610.2%
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	7,752,253.00	11,517,011.00	48.6%
Education Protection Account State Aid - Current Year		8012	182,800.00	237,500.00	29.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,881,231.00	2,473,177.00	31.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,816,284.00	14,227,688.00	44.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	84,725.00	84,725.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	18,589.00	18,589.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	3,458.00	3,458.00	0.0%
Title III, Part A, English Learner Program	4203	8290	42,003.00	42,003.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Federal Revenue	All Other	8290	547,265.78	533,140.53	-2.6%
TOTAL, FEDERAL REVENUE			696,040.78	681,915.53	-2.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	210,919.70	273,287.00	29.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,127,520.00	New
TOTAL, OTHER STATE REVENUE			210,919.70	1,400,807.00	564.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,964.00	19,964.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	332,079.66	165,000.00	-50.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	35,805.47	0.00	-100.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			387,849.13	184,964.00	-52.3%
TOTAL, REVENUES			11,111,093.61	16,495,374.53	48.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,497,419.19	4,872,036.00	39.3%
Certificated Pupil Support Salaries		1200	133,870.55	277,380.00	107.2%
Certificated Supervisors' and Administrators' Salaries		1300	479,634.28	457,839.00	-4.5%
Other Certificated Salaries		1900	94,728.67	96,082.00	1.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			4,205,652.69	5,703,337.00	35.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	38,549.15	337,699.96	776.0%
Classified Support Salaries		2200	149,891.10	282,243.00	88.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	178,231.05	224,263.00	25.8%
Other Classified Salaries		2900	147,686.98	223,038.00	51.0%
TOTAL, CLASSIFIED SALARIES			514,358.28	1,067,243.96	107.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	738,004.22	1,089,346.00	47.6%
PERS		3201-3202	109,266.22	306,658.00	180.7%
OASDI/Medicare/Alternative		3301-3302	115,657.56	164,200.00	42.0%
Health and Welfare Benefits		3401-3402	576,172.80	721,612.00	25.2%
Unemployment Insurance		3501-3502	25,743.96	33,801.00	31.3%
Workers' Compensation		3601-3602	152,308.77	220,185.00	44.6%
OPEB, Allocated		3701-3702	45,719.00	89,227.00	95.2%
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			1,762,872.53	2,625,029.00	48.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	33,261.30	36,549.00	9.9%
Books and Other Reference Materials		4200	18,588.55	19,867.00	6.9%
Materials and Supplies		4300	285,497.10	151,331.80	-47.0%
Noncapitalized Equipment		4400	38,571.85	12,050.00	-68.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,918.80	219,797.80	-41.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,666.10	5,416.00	-65.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,129.00	70,129.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,288.14	6,290.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,012.75	37,564.00	-24.9%
Professional/Consulting Services and Operating Expenditures		5800	3,566,640.29	3,443,948.40	-3.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,708,736.28	3,563,347.40	-3.9%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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		7310	0.00	0.00	0.0%
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			10,567,538.58	13,178,755.16	24.7%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,816,284.00	14,227,688.00	44.9%
2) Federal Revenue		8100-8299	696,040.78	681,915.53	-2.0%
3) Other State Revenue		8300-8599	210,919.70	1,400,807.00	564.1%
4) Other Local Revenue		8600-8799	387,849.13	184,964.00	-52.3%
5) TOTAL, REVENUES			11,111,093.61	16,495,374.53	48.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,918,123.12	8,043,356.16	35.9%
2) Instruction - Related Services	2000-2999		1,122,865.11	1,198,914.00	6.8%
3) Pupil Services	3000-3999		315,733.61	620,969.00	96.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,026,699.09	3,026,700.00	0.0%
8) Plant Services	8000-8999		184,117.65	288,816.00	56.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,567,538.58	13,178,755.16	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			543,555.03	3,316,619.37	510.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			543,555.03	3,316,619.37	510.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	543,555.03	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	543,555.03	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	543,555.03	New
2) Ending Balance, June 30 (E + F1e)			543,555.03	3,860,174.40	610.2%
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	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	543,555.03	3,860,174.40	610.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SACS OTHER FUNDS

SUMMARY OF OTHER FUNDS

FUND 08 – STUDENT ACTIVITY FUND (ASB)

FUND 12 – CHILD DEVELOPMENT FUND

FUND 13 – CAFETERIA SPECIAL REVENUE FUND

FUND 20 – POSTEMPLOYMENT BENEFITS

FUND 21 – BUILDING FUND

FUND 25 – CAPITAL FACILITIES FUND

FUND 40 – CAPITAL OUTLAY PROJECTS

FUND 51 – BOND INTEREST AND REDEMPTION

FUND 67 – SELF-INSURANCE FUND

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Fund Description	2021-22 Estimated Actual				2022-23 Adopted Budget			
	Beginning	Revenue	Expenses	Ending	Beginning	Revenue	Expenses	Ending
Student Activity Fund (ASB)	95,360	80,679	176,039	0	0	79,860	79,860	0
Child Development Fund	423,534	2,981,256	2,887,122	517,668	517,668	2,818,056	3,092,636	243,089
Child Nutrition Fund	1,598,029	11,441,424	9,321,650	3,717,803	3,717,803	10,156,509	10,176,194	3,698,118
Special Reserve for Postemployment Benefits	7,262,668	50,000	-	7,312,668	7,312,668	50,000	-	7,362,668
Building Fund	19,184,804	3,332,337	7,592,104	14,925,037	14,925,037	3,285,107	5,106,573	13,103,571
Capital Facilities Fund	1,070,308	796,292	1,023,060	843,540	843,540	392,000	684,500	551,040
Special Reserve for Capital Outlay Projects	6,803,117	430,000	441,151	6,791,966	6,791,966	430,000	465,000	6,756,966
Bond Interest and Redemption Fund	15,286,580			15,286,580	15,286,580			15,286,580
Insurance Fund	7,511,345	23,295,394	22,708,767	8,097,972	8,097,972	23,295,396	22,478,156	8,915,212

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	80,679.01	79,859.95	-1.0%
5) TOTAL, REVENUES			80,679.01	79,859.95	-1.0%
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	176,038.58	79,859.95	-54.6%
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			176,038.58	79,859.95	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,359.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,359.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,359.57	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			95,359.57	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,359.57	0.00	-100.0%
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		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
4) Current Loans		9640	0.00		
5) Unearned Revenues		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		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	80,679.01	79,859.95	-1.0%
TOTAL, REVENUES			80,679.01	79,859.95	-1.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	176,038.58	79,859.95	-54.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			176,038.58	79,859.95	-54.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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			176,038.58	79,859.95	-54.6%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,679.01	79,859.95	-1.0%
5) TOTAL, REVENUES			80,679.01	79,859.95	-1.0%
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		176,038.58	79,859.95	-54.6%
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			176,038.58	79,859.95	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(95,359.57)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,359.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,359.57	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,359.57	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,359.57	0.00	-100.0%
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%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	163,200.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,815,417.33	2,815,417.00	0.0%
4) Other Local Revenue		8600-8799	2,639.00	2,639.00	0.0%
5) TOTAL, REVENUES			2,981,256.33	2,818,056.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,229,124.29	1,193,053.00	-2.9%
2) Classified Salaries		2000-2999	621,926.80	682,308.00	9.7%
3) Employee Benefits		3000-3999	754,272.37	824,193.00	9.3%
4) Books and Supplies		4000-4999	59,763.29	86,133.09	44.1%
5) Services and Other Operating Expenditures		5000-5999	42,934.00	68,434.00	59.4%
6) Capital Outlay		6000-6999	8,260.00	8,260.00	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	170,841.58	230,254.55	34.8%
9) TOTAL, EXPENDITURES			2,887,122.33	3,092,635.64	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,134.00	(274,579.64)	-391.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,134.00	(274,579.64)	-391.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,534.49	517,668.49	22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,534.49	517,668.49	22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,534.49	517,668.49	22.2%
2) Ending Balance, June 30 (E + F1e)			517,668.49	243,088.85	-53.0%
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	517,668.49	243,088.85	-53.0%
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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	163,200.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			163,200.00	0.00	-100.0%
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	2,680,914.00	2,680,914.00	0.0%
All Other State Revenue	All Other	8590	134,503.33	134,503.00	0.0%
TOTAL, OTHER STATE REVENUE			2,815,417.33	2,815,417.00	0.0%
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	2,639.00	2,639.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,639.00	2,639.00	0.0%
TOTAL, REVENUES			2,981,256.33	2,818,056.00	-5.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,045,059.00	1,058,967.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,865.29	133,886.00	-27.2%
Other Certificated Salaries		1900	200.00	200.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,229,124.29	1,193,053.00	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	435,487.80	505,522.00	16.1%
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	164,576.00	155,138.00	-5.7%
Other Classified Salaries		2900	21,863.00	21,648.00	-1.0%
TOTAL, CLASSIFIED SALARIES			621,926.80	682,308.00	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	312,883.33	336,840.00	7.7%
PERS		3201-3202	66,036.00	90,006.00	36.3%
OASDI/Medicare/Alternative		3301-3302	66,044.55	74,680.00	13.1%
Health and Welfare Benefits		3401-3402	209,607.00	223,911.00	6.8%
Unemployment Insurance		3501-3502	10,694.24	9,831.00	-8.1%
Workers' Compensation		3601-3602	59,993.25	60,890.00	1.5%
OPEB, Allocated		3701-3702	26,614.00	25,635.00	-3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			754,272.37	824,193.00	9.3%
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	45,918.29	59,333.09	29.2%
Noncapitalized Equipment		4400	13,845.00	26,800.00	93.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,763.29	86,133.09	44.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	7,200.00	188.0%
Dues and Memberships		5300	175.00	175.00	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	750.00	1,400.00	86.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,054.00	9,054.00	79.1%
Professional/Consulting Services and Operating Expenditures		5800	33,025.00	49,175.00	48.9%
Communications		5900	1,430.00	1,430.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,934.00	68,434.00	59.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,260.00	8,260.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,260.00	8,260.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	170,841.58	230,254.55	34.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			170,841.58	230,254.55	34.8%
TOTAL, EXPENDITURES			2,887,122.33	3,092,635.64	7.1%
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	163,200.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,815,417.33	2,815,417.00	0.0%
4) Other Local Revenue		8600-8799	2,639.00	2,639.00	0.0%
5) TOTAL, REVENUES			2,981,256.33	2,818,056.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,195,774.08	2,393,739.09	9.0%
2) Instruction - Related Services	2000-2999		520,038.62	468,170.00	-10.0%
3) Pupil Services	3000-3999		468.05	472.00	0.8%
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		170,841.58	230,254.55	34.8%
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			2,887,122.33	3,092,635.64	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,134.00	(274,579.64)	-391.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94,134.00	(274,579.64)	-391.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,534.49	517,668.49	22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,534.49	517,668.49	22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,534.49	517,668.49	22.2%
2) Ending Balance, June 30 (E + F1e)					
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	517,668.49	243,088.85	-53.0%
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	143,325.00	143,325.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	163,200.00	0.00
6130	Child Development: Center-Based Reserve Account	211,143.49	99,763.85
Total, Restricted Balance		517,668.49	243,088.85

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	10,462,615.93	7,402,682.25	-29.2%
3) Other State Revenue		8300-8599	639,508.00	2,403,776.97	275.9%
4) Other Local Revenue		8600-8799	339,300.00	350,050.00	3.2%
5) TOTAL, REVENUES			11,441,423.93	10,156,509.22	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,704,921.42	3,896,402.43	5.2%
3) Employee Benefits		3000-3999	1,477,530.16	1,574,625.53	6.6%
4) Books and Supplies		4000-4999	3,523,447.22	3,763,400.90	6.8%
5) Services and Other Operating Expenditures		5000-5999	283,166.00	284,776.35	0.6%
6) Capital Outlay		6000-6999	10,000.00	324,170.93	3,141.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	314,085.35	324,317.57	3.3%
9) TOTAL, EXPENDITURES			9,313,150.15	10,167,693.71	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,128,273.78	(11,184.49)	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,500.00	8,500.00	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			(8,500.00)	(8,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,119,773.78	(19,684.49)	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,598,028.92	3,717,802.70	132.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,028.92	3,717,802.70	132.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,028.92	3,717,802.70	132.6%
2) Ending Balance, June 30 (E + F1e)			3,717,802.70	3,698,118.21	-0.5%
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	3,717,802.70	3,698,118.21	-0.5%
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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	10,462,615.93	7,333,457.25	-29.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	69,225.00	New
TOTAL, FEDERAL REVENUE			10,462,615.93	7,402,682.25	-29.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	639,508.00	2,403,776.97	275.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			639,508.00	2,403,776.97	275.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	334,600.00	346,050.00	3.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	700.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			339,300.00	350,050.00	3.2%
TOTAL, REVENUES			11,441,423.93	10,156,509.22	-11.2%
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	3,137,319.07	3,268,331.22	4.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	333,044.28	354,248.68	6.4%
Clerical, Technical and Office Salaries		2400	234,558.07	273,822.53	16.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,704,921.42	3,896,402.43	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	650,131.88	730,755.38	12.4%
OASDI/Medicare/Alternative		3301-3302	264,440.23	268,406.84	1.5%
Health and Welfare Benefits		3401-3402	375,700.86	381,336.37	1.5%
Unemployment Insurance		3501-3502	18,531.44	18,809.41	1.5%
Workers' Compensation		3601-3602	115,830.75	121,683.10	5.1%
OPEB, Allocated		3701-3702	49,295.00	50,034.43	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,477,530.16	1,574,625.53	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	256,667.00	269,420.35	5.0%
Noncapitalized Equipment		4400	14,189.22	78,760.00	455.1%
Food		4700	3,252,591.00	3,415,220.55	5.0%
TOTAL, BOOKS AND SUPPLIES			3,523,447.22	3,763,400.90	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,100.00	1,150.00	4.5%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,216.00	66,176.35	-12.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,990.00	153,285.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,300.00	22,350.00	4.9%
Professional/Consulting Services and Operating Expenditures		5800	37,300.00	39,525.00	6.0%
Communications		5900	2,160.00	2,190.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,166.00	284,776.35	0.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	324,170.93	3,141.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	324,170.93	3,141.7%
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	314,085.35	324,317.57	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			314,085.35	324,317.57	3.3%
TOTAL, EXPENDITURES			9,313,150.15	10,167,693.71	9.2%
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	8,500.00	8,500.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			8,500.00	8,500.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,500.00)	(8,500.00)	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	10,462,615.93	7,402,682.25	-29.2%
3) Other State Revenue		8300-8599	639,508.00	2,403,776.97	275.9%
4) Other Local Revenue		8600-8799	339,300.00	350,050.00	3.2%
5) TOTAL, REVENUES			11,441,423.93	10,156,509.22	-11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,923,848.80	9,777,199.79	9.6%
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		314,085.35	324,317.57	3.3%
8) Plant Services	8000-8999		75,216.00	66,176.35	-12.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,313,150.15	10,167,693.71	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,128,273.78	(11,184.49)	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,500.00	8,500.00	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			(8,500.00)	(8,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,119,773.78	(19,684.49)	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,598,028.92	3,717,802.70	132.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598,028.92	3,717,802.70	132.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598,028.92	3,717,802.70	132.6%
2) Ending Balance, June 30 (E + F1e)					
			3,717,802.70	3,698,118.21	-0.5%
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	3,717,802.70	3,698,118.21	-0.5%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,418,631.77	3,698,118.21
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	299,170.93	0.00
Total, Restricted Balance		3,717,802.70	3,698,118.21

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	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	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	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)			50,000.00	50,000.00	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)			50,000.00	50,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,262,667.65	7,312,667.65	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,262,667.65	7,312,667.65	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,262,667.65	7,312,667.65	0.7%
2) Ending Balance, June 30 (E + F1e)			7,312,667.65	7,362,667.65	0.7%
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	7,312,667.65	7,362,667.65	0.7%
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			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					
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			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	50,000.00	50,000.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	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		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)			50,000.00	50,000.00	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)			50,000.00	50,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,262,667.65	7,312,667.65	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,262,667.65	7,312,667.65	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,262,667.65	7,312,667.65	0.7%
2) Ending Balance, June 30 (E + F1e)					
			7,312,667.65	7,362,667.65	0.7%
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	7,312,667.65	7,362,667.65	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,608,681.00	2,561,451.00	-1.8%
5) TOTAL, REVENUES			2,608,681.00	2,561,451.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	225,420.83	205,447.74	-8.9%
3) Employee Benefits		3000-3999	81,427.59	83,093.84	2.0%
4) Books and Supplies		4000-4999	24,564.71	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	162,407.50	132,538.00	-18.4%
6) Capital Outlay		6000-6999	5,006,467.24	3,126,003.00	-37.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		2,091,816.12	1,559,490.51	-25.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,592,103.99	5,106,573.09	-32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,983,422.99)	(2,545,122.09)	-48.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,656.00	723,656.00	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			723,656.00	723,656.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,259,766.99)	(1,821,466.09)	-57.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,184,804.04	14,925,037.05	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,184,804.04	14,925,037.05	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,184,804.04	14,925,037.05	-22.2%
2) Ending Balance, June 30 (E + F1e)			14,925,037.05	13,103,570.96	-12.2%
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	5,818,988.12	7,301,218.61	25.5%
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	9,106,048.93	5,802,352.35	-36.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	1,500,000.00	1,500,000.00	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	465,400.00	494,936.00	6.3%
Interest		8660	106,515.00	61,500.00	-42.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	536,766.00	505,015.00	-5.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,608,681.00	2,561,451.00	-1.8%
TOTAL, REVENUES			2,608,681.00	2,561,451.00	-1.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	75,000.00	55,026.91	-26.6%
Classified Supervisors' and Administrators' Salaries		2300	62,790.00	62,790.00	0.0%
Clerical, Technical and Office Salaries		2400	87,630.83	87,630.83	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			225,420.83	205,447.74	-8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,071.52	37,935.52	11.3%
OASDI/Medicare/Alternative		3301-3302	16,923.07	15,452.45	-8.7%
Health and Welfare Benefits		3401-3402	18,524.00	18,524.00	0.0%
Unemployment Insurance		3501-3502	2,223.00	2,123.62	-4.5%
Workers' Compensation		3601-3602	7,464.00	6,836.25	-8.4%
OPEB, Allocated		3701-3702	2,222.00	2,222.00	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			81,427.59	83,093.84	2.0%
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	24,564.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,564.71	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	263.00	263.00	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	162,144.50	132,275.00	-18.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,407.50	132,538.00	-18.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	429,575.66	50,000.00	-88.4%
Buildings and Improvements of Buildings		6200	4,413,007.50	2,576,003.00	-41.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	163,884.08	500,000.00	205.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,006,467.24	3,126,003.00	-37.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	662,564.70	602,490.51	-9.1%
Other Debt Service - Principal		7439	1,429,251.42	957,000.00	-33.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,091,816.12	1,559,490.51	-25.4%
TOTAL, EXPENDITURES			7,592,103.99	5,106,573.09	-32.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	723,656.00	723,656.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			723,656.00	723,656.00	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)			723,656.00	723,656.00	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	2,608,681.00	2,561,451.00	-1.8%
5) TOTAL, REVENUES			2,608,681.00	2,561,451.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,495,562.87	3,542,357.58	-35.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,096,541.12	1,564,215.51	-25.4%
10) TOTAL, EXPENDITURES			7,592,103.99	5,106,573.09	-32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,983,422.99)	(2,545,122.09)	-48.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,656.00	723,656.00	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			723,656.00	723,656.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,259,766.99)	(1,821,466.09)	-57.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,184,804.04	14,925,037.05	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,184,804.04	14,925,037.05	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,184,804.04	14,925,037.05	-22.2%
2) Ending Balance, June 30 (E + F1e)			14,925,037.05	13,103,570.96	-12.2%
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	5,818,988.12	7,301,218.61	25.5%
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	9,106,048.93	5,802,352.35	-36.3%
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	5,818,988.12	7,301,218.61
Total, Restricted Balance		5,818,988.12	7,301,218.61

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	796,292.00	392,000.00	-50.8%
5) TOTAL, REVENUES			796,292.00	392,000.00	-50.8%
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	340,316.00	29,200.00	-91.4%
6) Capital Outlay		6000-6999	682,744.16	655,300.00	-4.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,023,060.16	684,500.00	-33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,768.16)	(292,500.00)	29.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,768.16)	(292,500.00)	29.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,070,308.09	843,539.93	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,070,308.09	843,539.93	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,070,308.09	843,539.93	-21.2%
2) Ending Balance, June 30 (E + F1e)			843,539.93	551,039.93	-34.7%
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	843,539.93	551,039.93	-34.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
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	6,663.00	5,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	789,629.00	387,000.00	-51.0%
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			796,292.00	392,000.00	-50.8%
TOTAL, REVENUES			796,292.00	392,000.00	-50.8%
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	5,000.00	2,000.00	-60.0%
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	141.00	200.00	41.8%
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	335,175.00	27,000.00	-91.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,316.00	29,200.00	-91.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	676,400.00	655,300.00	-3.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,344.16	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			682,744.16	655,300.00	-4.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,023,060.16	684,500.00	-33.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	796,292.00	392,000.00	-50.8%
5) TOTAL, REVENUES			796,292.00	392,000.00	-50.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		30,020.00	22,000.00	-26.7%
8) Plant Services	8000-8999		993,040.16	662,500.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,023,060.16	684,500.00	-33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(226,768.16)	(292,500.00)	29.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(226,768.16)	(292,500.00)	29.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,070,308.09	843,539.93	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,070,308.09	843,539.93	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,070,308.09	843,539.93	-21.2%
2) Ending Balance, June 30 (E + F1e)			843,539.93	551,039.93	-34.7%
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	843,539.93	551,039.93	-34.7%
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	843,539.93	551,039.93
Total, Restricted Balance		843,539.93	551,039.93

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	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	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	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	363,213.97	387,062.00	6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	77,936.84	77,938.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			441,150.81	465,000.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(401,150.81)	(425,000.00)	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			390,000.00	390,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,150.81)	(35,000.00)	213.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,803,116.66	6,791,965.85	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,803,116.66	6,791,965.85	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,803,116.66	6,791,965.85	-0.2%
2) Ending Balance, June 30 (E + F1e)			6,791,965.85	6,756,965.85	-0.5%
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	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	6,791,965.85	6,756,965.85	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	40,000.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	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	0.00	0.00	0.0%
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	363,213.97	387,062.00	6.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			363,213.97	387,062.00	6.6%
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	765.72	766.00	0.0%
Other Debt Service - Principal		7439	77,171.12	77,172.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,936.84	77,938.00	0.0%
TOTAL, EXPENDITURES			441,150.81	465,000.00	5.4%
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	390,000.00	390,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			390,000.00	390,000.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			390,000.00	390,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	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		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		363,213.97	387,062.00	6.6%
9) Other Outgo	9000-9999	Except 7600-7699	77,936.84	77,938.00	0.0%
10) TOTAL, EXPENDITURES			441,150.81	465,000.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(401,150.81)	(425,000.00)	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			390,000.00	390,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(11,150.81)	(35,000.00)	213.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,803,116.66	6,791,965.85	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,803,116.66	6,791,965.85	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,803,116.66	6,791,965.85	-0.2%
2) Ending Balance, June 30 (E + F1e)			6,791,965.85	6,756,965.85	-0.5%
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	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	6,791,965.85	6,756,965.85	-0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,286,580.00	15,286,580.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,286,580.00	15,286,580.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,286,580.00	15,286,580.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,286,580.00	15,286,580.00	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					
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	15,286,580.00	15,286,580.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,286,580.00	15,286,580.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,286,580.00	15,286,580.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,286,580.00	15,286,580.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,286,580.00	15,286,580.00	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	15,286,580.00	15,286,580.00	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,295,394.18	23,295,396.00	0.0%
5) TOTAL, REVENUES			23,295,394.18	23,295,396.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,151.00	76,914.00	-0.3%
3) Employee Benefits		3000-3999	49,105.00	51,170.00	4.2%
4) Books and Supplies		4000-4999	2,873.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	22,579,638.46	22,350,072.00	-1.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			22,708,767.46	22,478,156.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			586,626.72	817,240.00	39.3%
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)			586,626.72	817,240.00	39.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,511,345.44	8,097,972.16	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,511,345.44	8,097,972.16	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,511,345.44	8,097,972.16	7.8%
2) Ending Net Position, June 30 (E + F1e)			8,097,972.16	8,915,212.16	10.1%
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	8,097,972.16	8,915,212.16	10.1%
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			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) 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	32,500.00	32,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	23,198,289.96	23,198,290.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,604.22	64,606.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,295,394.18	23,295,396.00	0.0%
TOTAL, REVENUES			23,295,394.18	23,295,396.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,887.00	26,022.00	0.5%
Clerical, Technical and Office Salaries		2400	51,264.00	50,892.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,151.00	76,914.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,325.00	19,514.00	12.6%
OASDI/Medicare/Alternative		3301-3302	6,454.00	5,885.00	-8.8%
Health and Welfare Benefits		3401-3402	20,695.00	21,730.00	5.0%
Unemployment Insurance		3501-3502	1,038.00	385.00	-62.9%
Workers' Compensation		3601-3602	2,327.00	2,502.00	7.5%
OPEB, Allocated		3701-3702	1,266.00	1,154.00	-8.8%
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			49,105.00	51,170.00	4.2%
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	2,873.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,873.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	292,192.46	62,626.00	-78.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	22,287,446.00	22,287,446.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,579,638.46	22,350,072.00	-1.0%
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			22,708,767.46	22,478,156.00	-1.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,295,394.18	23,295,396.00	0.0%
5) TOTAL, REVENUES			23,295,394.18	23,295,396.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		22,708,767.46	22,478,156.00	-1.0%
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, EXPENSES			22,708,767.46	22,478,156.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			586,626.72	817,240.00	39.3%
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)			586,626.72	817,240.00	39.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,511,345.44	8,097,972.16	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,511,345.44	8,097,972.16	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,511,345.44	8,097,972.16	7.8%
2) Ending Net Position, June 30 (E + F1e)			8,097,972.16	8,915,212.16	10.1%
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	8,097,972.16	8,915,212.16	10.1%

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