



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT

2022-2023

ADOPTED BUDGET



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OUR DISTRICT

With schools dating back to the 1870s, the award-winning **Riverside Unified School District (RUSD)** is the 16th largest school district in California. RUSD educates approximately 42,000 students across 50 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. In 2022/2023, RUSD will be led by its 12th Superintendent, Ms. Renee Hill, and is governed by a Board of Education comprised of publicly elected officials who serve five different trustee areas.

MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.



VALUES

Community

We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

Engagement

RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

Equity

We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

Excellence

We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

Innovation

RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

Well-being

We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well-rounded individuals.

BOARD OF EDUCATION



Mr. Brent Lee
President



Dr. Angelo Farooq
Vice President



Mr. Dale Kinnear
Clerk



Mrs. Kathy Allavie
Member



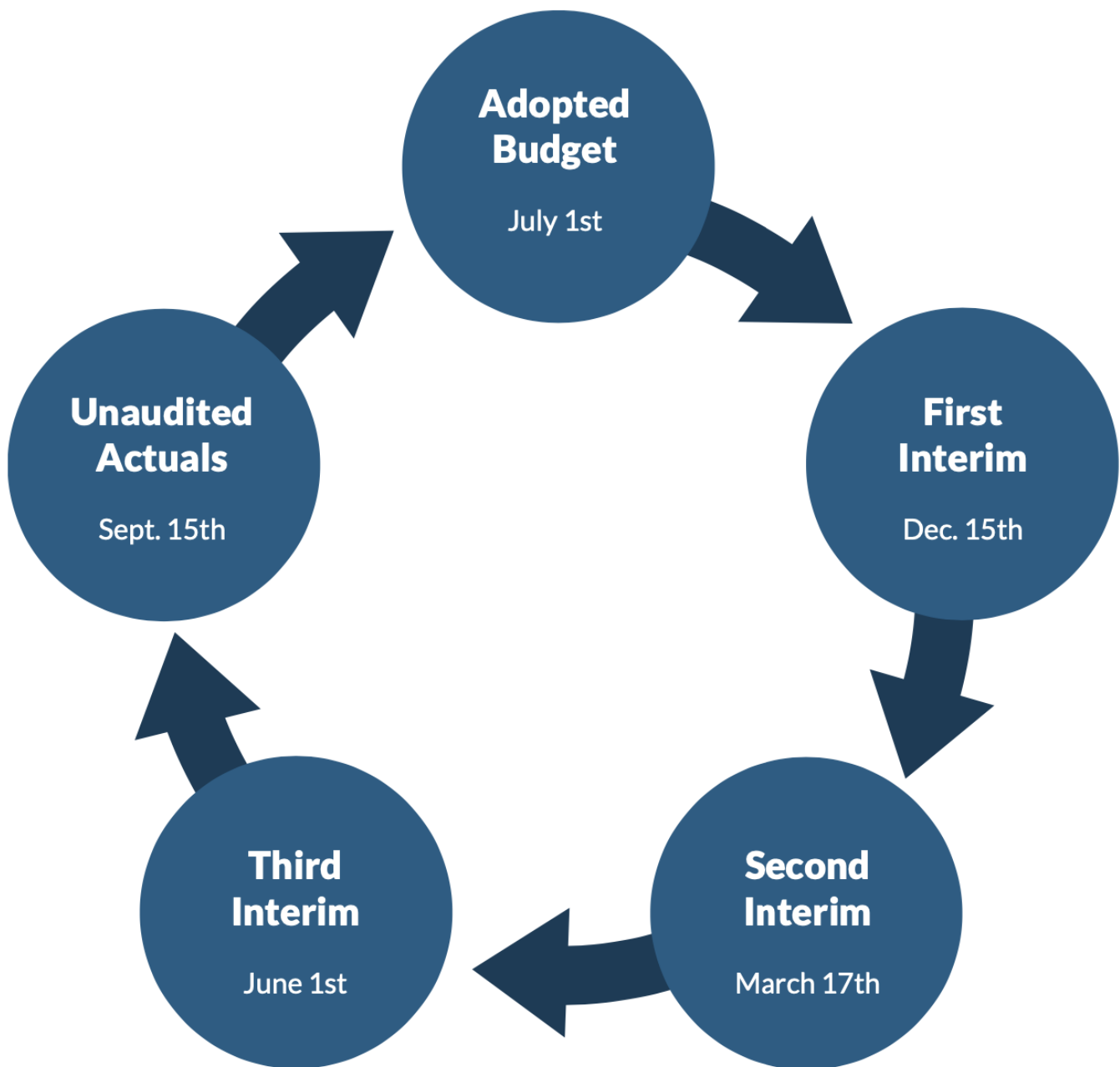
Mr. Thomas R. Hunt
Member



Ms. Renee Hill
Superintendent

BUDGET CYCLE

The Riverside Unified School District budget is a continuing cycle of planning, updating and reporting. The District's initial budget is for the fiscal year July 1 through June 30 and is adopted by July 1st. Updates are made to the initial budget throughout the fiscal year, and officially adopted with the First Period Interim Financial Report and the Second Period Interim Financial Report. If needed, a Third Period Interim Financial Report can be done.



BUDGET POLICY

BP 3100(a)

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0400 - Comprehensive Plans)

(cf. 0460 - Local Control and Accountability Plan) (cf. 3300 - Expenditures and Purchases)

(cf. 3460 - Financial Reports and Accountability) (cf. 9000 - Role of the Board)

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900- 7914. (Education Code 42122)

Budget Development and Adoption Process

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

BUDGET POLICY

BP 3100(b)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public. No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 - Access to District Records)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community and parent groups.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups) (cf. 3350 - B Expenses)

(cf. 9130 - Board Committees)

(cf. 9140 - Board Representatives)

Budget Criteria and Standards

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

BUDGET POLICY

BP 3100(b)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

(cf. 2210 - Administrative Discretion Regarding Board Policy)

(cf. 3110 - Transfer of Funds)

Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.
4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

BUDGET POLICY

BP 3100(b)

5. Unassigned fund balance includes amounts that are available for any purpose. When multiple types of funds are available for an expenditure, the district may first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

FUND ACCOUNTING

The District accounts for its budget and expenditures according to the procedures outlined in the California School Accounting Manual (CSAM), published by the California Department of Education and approved by the California State Board of Education. Per Procedure 305 of the CSAM, “the accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.” The table below describes the funds used by the Riverside Unified School District.

General Fund **Funds 03 and 06**

As the District’s chief operating fund, the General Fund is used to account for ordinary operations of the District. Unrestricted dollars are accounted for in Fund 03 while restricted dollars (for a specific purpose) are accounted for in Fund 06.

Special Revenue Funds **Funds 11, 12 and 13**

Special revenue funds are used to account for proceeds from specific sources and are restricted or committed to the financing of particular activities.
Fund 11: Adult Education Fund
Fund 12: Child Development Fund
Fund 13: Cafeteria Special Revenue Fund

Capital Projects Funds **Funds 21, 25, 35 and 40**

Capital projects funds are established to account for the acquisition or construction of major capital facilities or other capital assets.
Fund 21: Building Fund
Fund 25: Capital Facilities Fund
Fund 35: County School Facilities Fund
Fund 40: Special Reserve for Capital Outlay Projects

Debt Service Funds **Funds 51 and 56**

Debt service funds are used to account for the payment of principal and interest on general long-term debt.
Fund 51: Bond Interest and Redemption Fund
Fund 56: Debt Service Fund

Proprietary Fund – Internal Service **Fund 67**

Internal service funds are established principally to render services to other organizational units of the District.
Fund 67: Self Insurance Fund

Fiduciary Funds **Funds 71 and 73**

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others.
Fund 71: Retiree Benefit Fund
Fund 73: Foundation Private-Purpose Trust Fund

THE MAY REVISE

Riverside Unified School District's 2022/2023 Adopted Budget does not include proposals from the Governor's May Revision to the state budget. Budget assumptions used for the district's 2022/2023 Adopted Budget are shown on the next page. After the Governor signs the Budget Act, the budget will be revised to reflect the funding made available.

The main impacts of the Governor's initial proposals to the 2022/2023 Adopted Budget include:

- Cost of Living Adjustment (COLA)
 - The projected statutory COLA for 2022/2023 is being increased from 5.07% to 6.56%.
- Average Daily Attendance (ADA) Funding Proposal
 - Beginning in 2022/2023, school districts will be funded on the better of current year, prior year, or a three-year average of prior ADA.
- Special Education Funding
 - \$500 million in Proposition 98 General Fund special education funding for early intervention as well as a COLA adjustment to base Special Education funding.

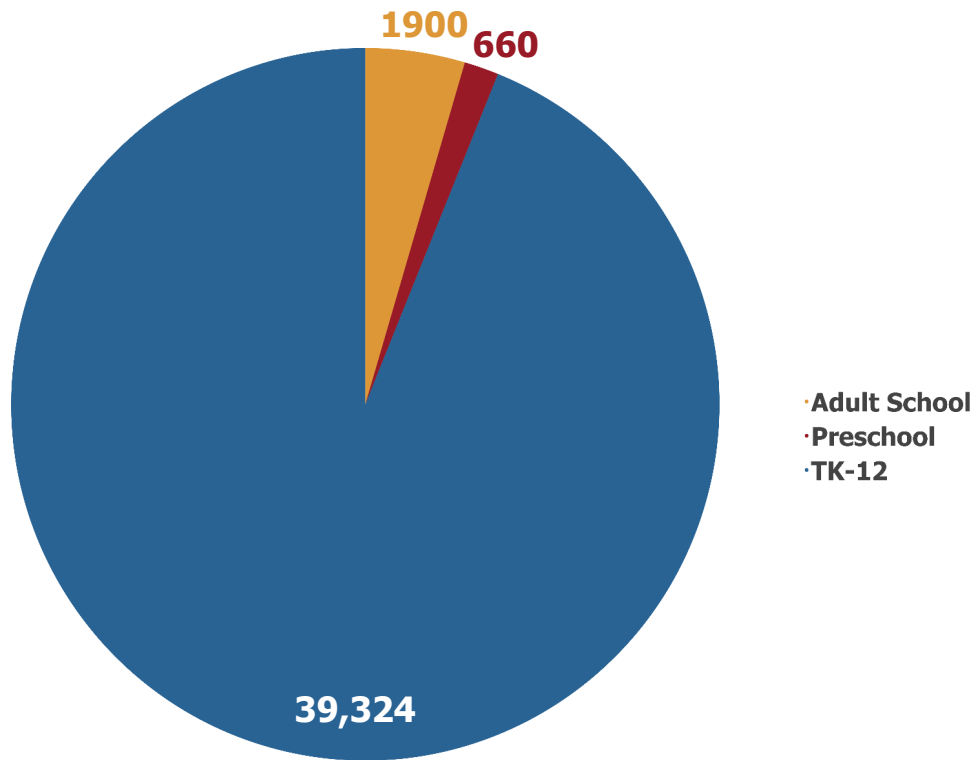
BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's Budget, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT).

BUDGET ASSUMPTIONS	
LCFF Grant TK-3 (Per Student ADA)	\$12,027
LCFF Grant 4-6 (Per Student ADA)	\$11,059
LCFF Grant 7-8 (Per Student ADA)	\$11,386
LCFF Grant 9-12 (Per Student ADA)	\$13,538
District Unduplicated Pupil Percentage (Single Year)	71.43%
District Unduplicated Pupil Percentage (3 Year Rolling)	73.03%
Statutory Cost of Living Allowance (State of California)	6.56%
School Days	180/181
TK-12 Projected Enrollment	39,324
Projected Average Daily Attendance (ADA) %	94.37%
Projected Average Daily Attendance (ADA)	37,110
Salary Step and Column	1.1%
State Teachers' Retirement System (STRS)	19.10%
Public Employee Retirement System (PERS)	25.37%
Routine Restricted Maintenance Contribution	3.00%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.00%
Unrestricted Lottery (Per Student ADA)	\$163
Restricted Lottery (Per Student ADA)	\$65

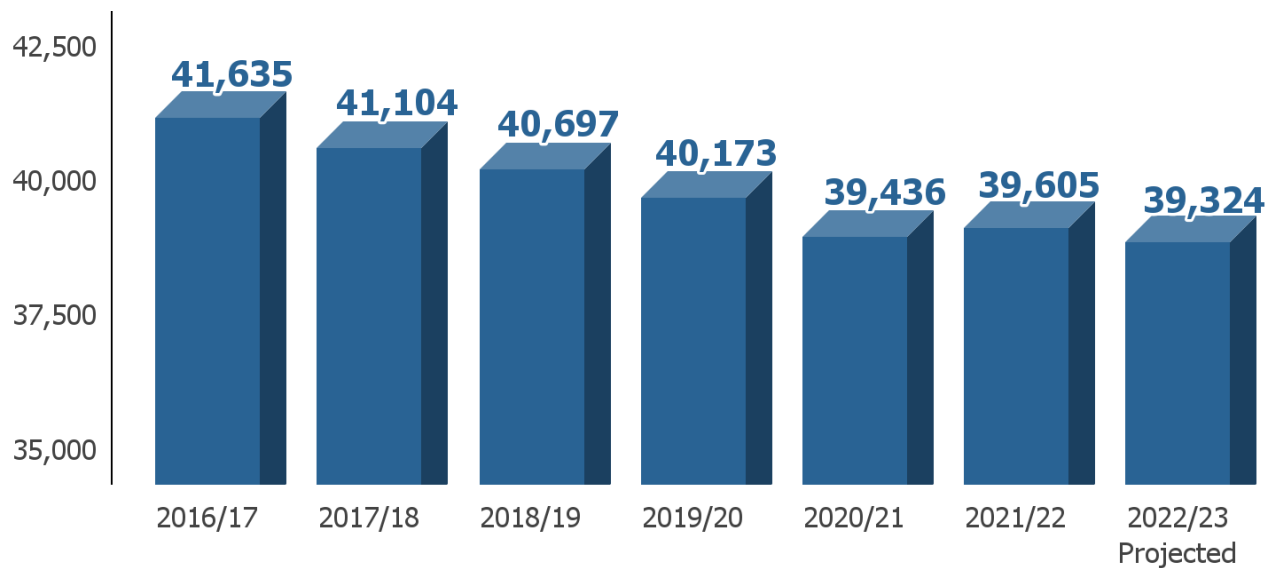
* District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

2022/2023 ENROLLMENT | 41,884



TK-12 Historical Enrollment

Riverside Unified School District has been declining in enrollment for several years, with the exception of 2021/2022 which had some growth after the school closures in 2020. Below is a graph of enrollment from 2016/2017 to 2021/2022 and projected enrollment for 2022/2023.



PROJECTED ENROLLMENT BY SCHOOL

2022/2023			
ELEMENTARY SCHOOLS		MIDDLE SCHOOLS	
Adams	439	Central	600
Alcott	617	Chemawa	789
Beatty	483	Earhart	767
Bryant	333	Gage	897
Castle View	641	Miller	812
Emerson	587	Sierra	758
Franklin	770	University	778
Fremont	519	TOTAL MIDDLE	5,401
Harrison	516	COMPREHENSIVE HIGH SCHOOLS	
Hawthorne	567		
Highgrove	719	Arlington	1,930
Highland	613	King	2,831
Jackson	674	North	2,282
Jefferson	891	Poly	2,581
Kennedy	827	Ramona	2,135
Lake Mathews	743	TOTAL COMPREHENSIVE HIGH	11,759
Liberty	578	SPECIALTY SCHOOLS	
Longfellow	668		
Madison	565	Adult School	1900
Magnolia	509	Educational Options Center	430
Monroe	591	Lincoln	155
Mountain View	743	Non-public / County Operated	45
Pachappa	632	Preschool	660
Rivera	713	Project Team	50
Taft	538	Riverside STEM Academy	667
Twain	997	Riverside Virtual School TK-8	1,202
Victoria	466	Riverside Virtual School 9-12	1,231
Washington	827	Sunshine	3
Woodcrest	615	TOTAL SPECIALTY	6,343
TOTAL ELEMENTARY	18,381	TOTAL PROJECTED ENROLLMENT	41,884

RESTRICTED PROGRAM EXPENDITURES

Riverside Unified School District's 2022/2023 Adopted Budget includes significant increases in restricted revenues allocated for specific programs. These revenues have been provided from both federal and state sources through separate fiscal stimulus packages which have been a catalyst for tremendous growth. Since the 2020/2021 Adopted Budget, restricted program expenditures have increased from \$183 million to \$269 million.

2022/2023 RESTRICTED PROGRAM (FUND 06) EXPENDITURES		
RESOURCE/PROGRAM		EXPENDITURE BUDGET
2600	EXPANDED LEARNING OPPORTUNITIES PROGRAM	\$18,417,820
3010	TITLE I, PART A	10,286,122
3182	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS	580,951
3212	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II	11,674,463
3213	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III	31,977,772
3214	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III: LEARNING LOSS MITIGATION	7,611,045
3216	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER II STATE RESERVE	1,501,172
3217	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: GEER II	406,695
3218	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE EMERGENCY	561,326
3219	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE LEARNING LOSS	487,010
3227	21ST CENTURY COMMUNITY LEARNING CENTERS (CCLC) RATE INCREASE ESSER III STATE RESERVE	1,797,753
3310	SPECIAL ED: LOCAL ASSISTANCE	7,786,048
3311	SPECIAL ED: LOCAL ASSISTANCE, PRIVATE SCHOOL ISPS	8,546
3315	SPECIAL ED: PRESCHOOL	185,525
3327	SPECIAL ED: MENTAL HEALTH	403,313
3345	SPECIAL ED: PRESCHOOL STAFF DEVELOPMENT	1,302
3385	SPECIAL ED: EARLY INTERVENTION	133,142
3550	CARL D. PERKINS	345,117
4035	TITLE II, PART A	1,124,458
4124	TITLE IV, PART B, 21ST CENTURY	125,000
4127	TITLE IV, PART A	647,727
4203	TITLE III, ENGLISH LEARNER STUDENT	806,921
5210	HEAD START	1,380,792
5245	EARLY HEAD START- CHILD CARE PARTNERSHIP	102,400

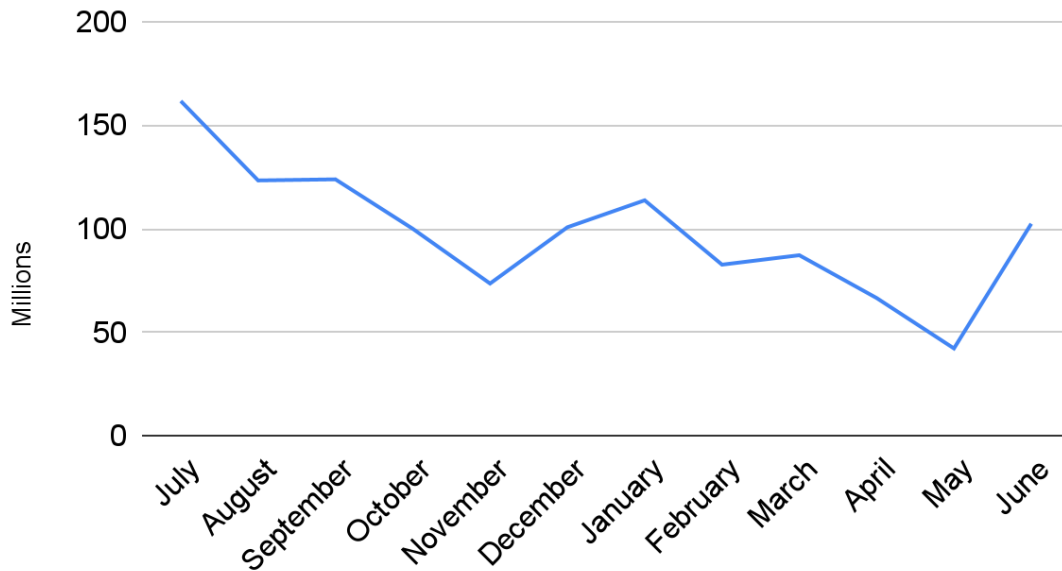
2022/2023 RESTRICTED PROGRAM (FUND 06) EXPENDITURES

RESOURCE/PROGRAM		EXPENDITURE BUDGET
5630	MCKINNEY-VENTO HOMELESS ASSISTANCE	115,663
5632	AMERICAN RESCUE PLAN-HOMELESS CHILDREN AND YOUTH	111,082
5634	AMERICAN RESCUE PLAN - HOMELESS CHILDREN AND YOUTH II	26,472
6010	AFTER SCHOOL EDUCATION AND SAFETY	5,207,707
6266	EDUCATOR EFFECTIVENESS BLOCK GRANT	2,181,370
6300	LOTTERY INSTRUCTIONAL MATERIALS	4,204,781
6387	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	1,125,000
6500	SPECIAL EDUCATION	84,681,446
6520	SPECIAL EDUCATION PROJECT WORKABILITY	324,198
6531	SPECIAL EDUCATION LOW INCIDENCE EQUIPMENT	62,697
6536	SPECIAL ED: DISPUTE PREVENTION AND DISPUTE RESOLUTION	630,270
6537	SPECIAL ED: LEARNING RECOVERY SUPPORT	2,079,960
6546	MENTAL HEALTH-RELATED SERVICES	2,445,318
7028	CHILD NUTRITION: KITCHEN INFRASTRUCTURE UPGRADE FUNDS	1,087,427
7085	LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM	570,606
7220	PARTNERSHIP ACADEMIES PROGRAM	405,000
7412	A-G COMPLETION GRANT	1,061,342
7422	IN-PERSON INSTRUCTION	1,892,675
7425	EXPANDED LEARNING OPPORTUNITIES GRANT	4,201,820
7426	EXPANDED LEARNING OPPORTUNITIES GRANT PARAPROFESSIONALS	979,964
7690	STRS ON BEHALF PENSION CONTRIBUTIONS	27,339,782
8150	ONGOING AND MAJOR MAINTENANCE	18,316,470
9008	K-12 STRONG WORKFORCE	1,655,971
9012	RIVERSIDE UNIVERSITY HEALTH SYSTEMS GRANT	139,269
9013	SCHOOL2HOME CA EMERGING TECH FUND	116,155
9026	FRIDAY NIGHT LIVE	1,918
9027	PUENTE PROJECT	1,000
9031	QUALITY RATING IMPROVEMENT SYSTEM	93,537
9033	ADULT ED SUPPLEMENTAL	93,849
9055	PROJECT LEAD THE WAY (PLTW) GATEWAY GRANT	5,000
9098	MEDI-CAL BILLING OPTION	850,000
9986	REDEVELOPMENT	9,267,516
TOTAL		\$269,627,685

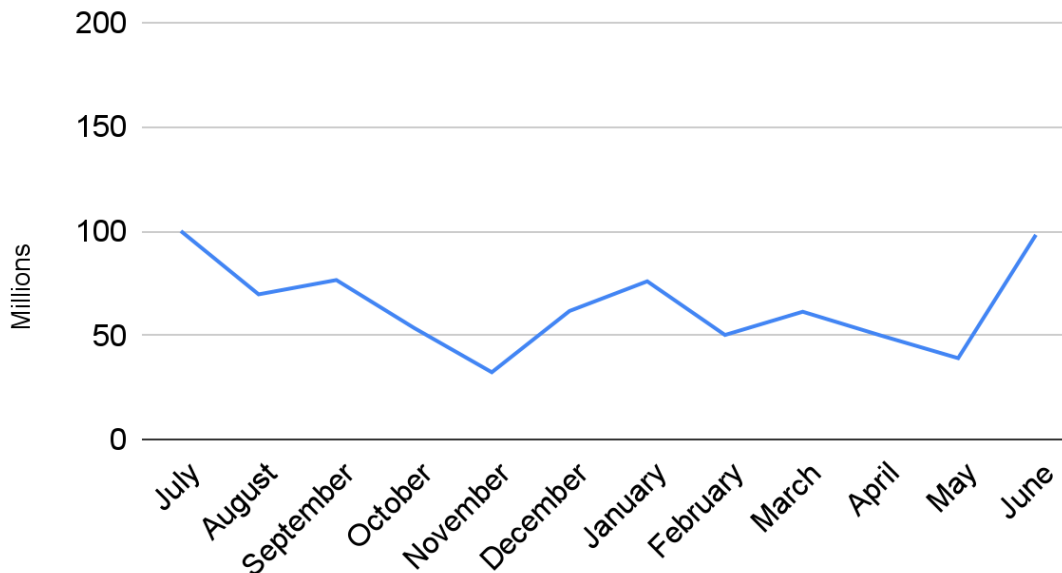
CASH FLOW

Riverside Unified School District's 2022/2023 Adopted Budget projects sufficient cash balances in both the 2022/2023 and 2023/2024 fiscal years, without a need for temporary borrowing.

2022/2023 Projected Ending Cash Balances



2023/2024 Projected Ending Cash Balances



LCFF BUDGET OVERVIEW FOR PARENTS

Local Educational Agency (LEA) Name: **Riverside Unified School District**

CDS Code: **33-67215**

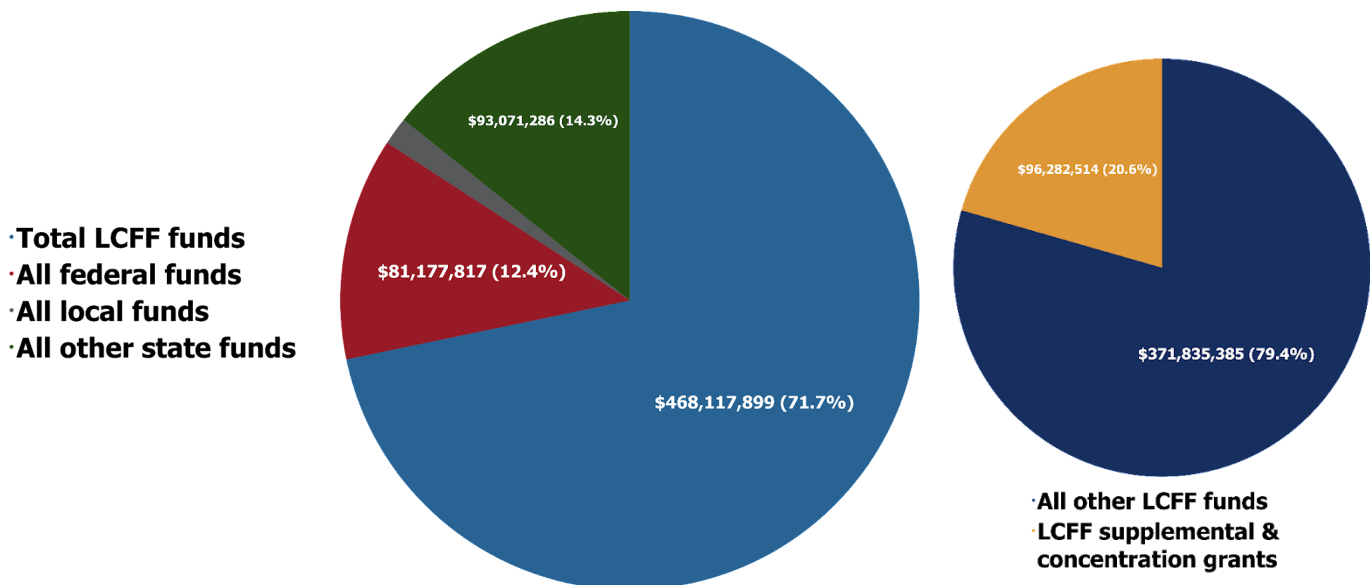
School Year: **2022-2023**

LEA contact information: **Jacqueline Perez, E.d.D, Assistant Superintendent,
Equity, Access & Community Engagement
japerez@riversideunified.org or (951) 788-7135 ext. 80422**

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022 - 23 School Year

Projected Revenue by Fund Source



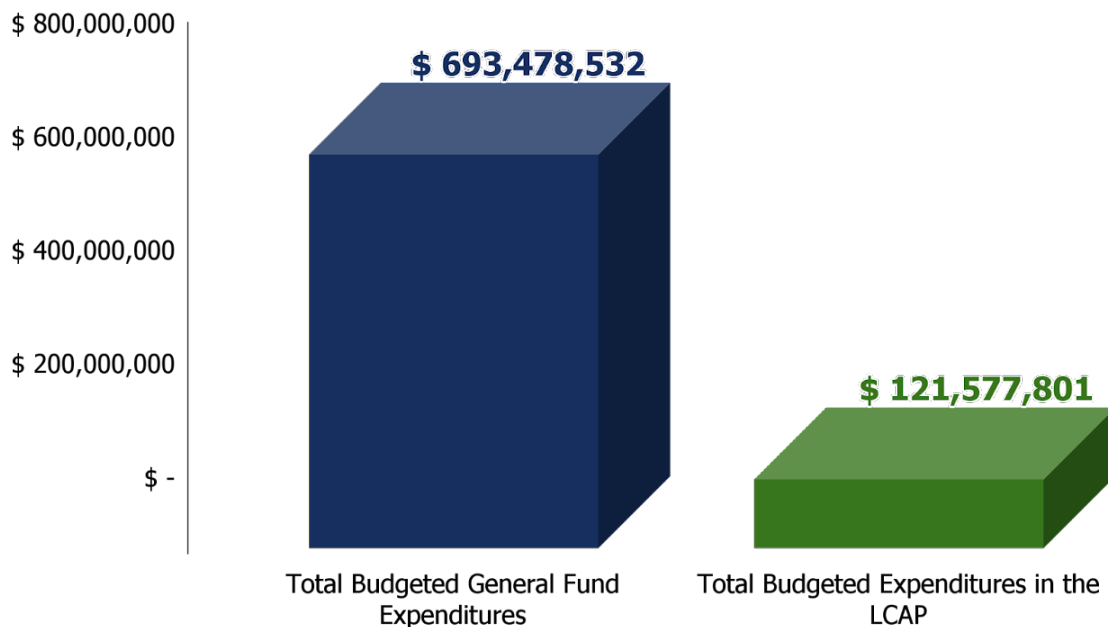
This chart shows the total general purpose revenue Riverside Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Riverside Unified School District is \$652,579,694, of which \$468,117,899 is Local Control Funding Formula (LCFF), \$93,071,286 is other state funds, \$10,212,692 is local funds, and \$81,177,817 is federal funds. Of the \$468,117,899 in LCFF Funds, \$96,282,514 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF BUDGET OVERVIEW FOR PARENTS

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

Budgeted Expenditures in the LCAP



This chart provides a quick summary of how much Riverside Unified School District plans to spend for 2022 – 23. It shows how much of the total is tied to planned actions and services in the LCAP.

Riverside Unified School District plans to spend \$693,478,532 for the 2022 – 23 school year. Of that amount, \$121,577,801 is tied to actions/services in the LCAP and \$571,900,731 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Teacher salaries are paid from our base program, and general administration such as Cabinet-level employees, Curriculum and Instruction, Personnel, Business and Facilities Planning departments; general overhead, transportation, utilities, maintenance and operations, other operational costs, and some restricted State and Federal funding sources not directly related to LCAP goals, actions, and services are not included in the RUSD Local Control and Accountability Plan.

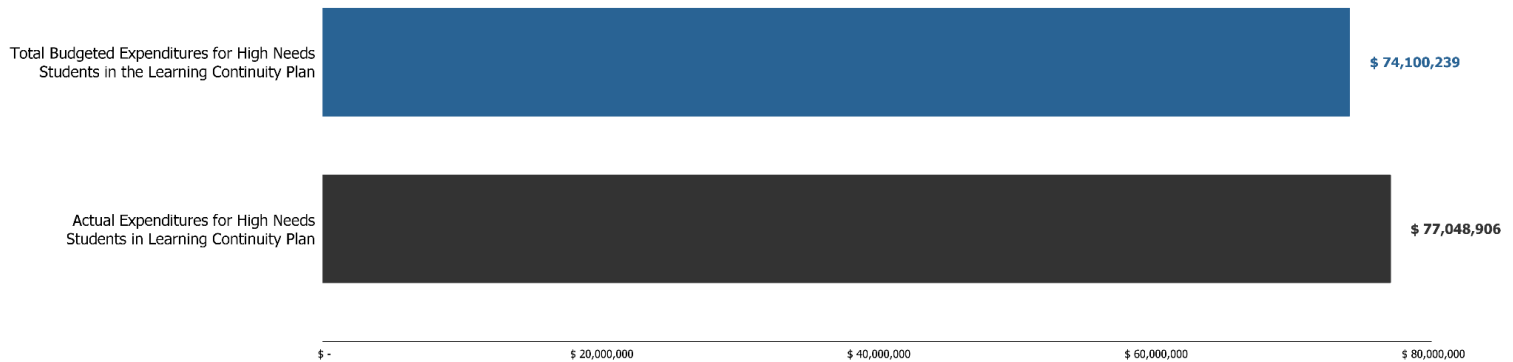
LCFF BUDGET OVERVIEW FOR PARENTS

Increased or Improved Services for High Needs Students in the LCAP for the 2022 – 23 School Year

In 2022 – 23, Riverside Unified School District is projecting it will receive \$96,282,514 based on the enrollment of foster youth, English learner, and low-income students. Riverside Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Riverside Unified School District plans to spend \$110,972,265 towards meeting this requirement, as described in the LCAP.

Update on Increased or Improved Services for High Needs Students in 2021 - 22

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Riverside Unified School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Riverside Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2021 – 22, Riverside Unified School District's Learning Continuity Plan budgeted \$74,100,239 for planned actions to increase or improve services for high needs students. Riverside Unified School District actually spent \$77,048,906 for actions to increase or improve services for high needs students in 2021 – 22.



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT



BUDGET REPORT 2022/2023

ERIN POWER

ASSISTANT SUPERINTENDENT,
BUSINESS SERVICES

May 17, 2022

BUDGET REPORT 2022/2023



- District Priority - Financial Stability
- Multi-Year Budget with Estimated Actuals as a Starting Point
- Revenue Assumptions
- Unrestricted & Restricted General Fund
- Local Control and Accountability Plan Changes
- Sufficient Reserves

BUDGET REPORT 2022/2023

Multi-Year Assumptions	2021/2022	2022/2023	2023/2024	2024/2025
Cost of Living Adjustment (COLA)	5.07%	6.56%	3.61%	3.64%
District Enrollment	39,605	39,324	38,946	38,107
ADA %	91.50%	94.37%	94.37%	94.37%
Funded ADA	39,073	37,880	37,480	36,762
Unduplicated Pupil % (Single)*	75.43%	71.43%	71.43%	71.43%
Unduplicated Pupil % (3-Yr Rolling)*	71.43%	73.03%	72.77%	71.43%
State Teachers' Retirement (STRS)	16.92%	19.10%	19.10%	19.10%
Public Employees' Retirement (PERS)	22.91%	25.37%	25.20%	24.60%

*Percentage of students who are low-income, English learners or foster youth, with each student counted only once.

BUDGET REPORT 2022/2023

Unrestricted Income	2021/2022 Estimated Actuals	2022/2023 Budget
LCFF*	\$446,694,016	\$468,117,899
Federal Revenue	767,583	990,000
State Revenue	7,830,862	8,073,345
Local Revenue	5,049,264	3,473,915
Total	\$460,341,725	\$480,655,159

*Local Control Funding Formula

UNRESTRICTED GENERAL FUND 2022-2023 Major Changes

Expenditures

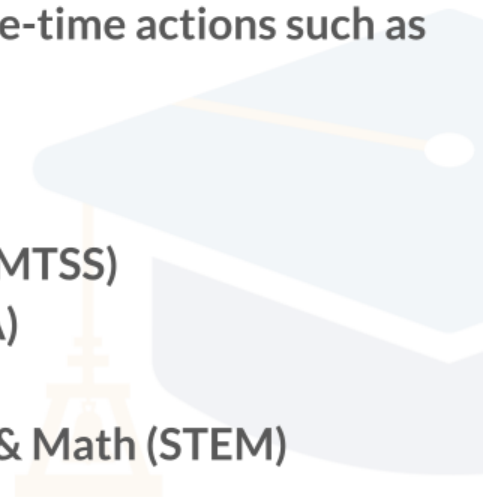
- Staffing
- Step / Column
- STRS / PERS
- Utilities, Student Transportation & Other Contractual Obligations
- Textbook Adoption
- Local Control and Accountability Plan



UNRESTRICTED GENERAL FUND 2022-2023 Major Changes

Local Control and Accountability Plan

- \$11.3M in estimated carryover for one-time actions such as
 - Combination class reduction
 - Student devices
- New or enhanced actions such as
 - Multi-tiered Systems of Support (MTSS)
 - Visual and Performing Arts (VAPA)
 - Career Technical Education (CTE)
 - Science, Technology, Engineering & Math (STEM)



BUDGET REPORT 2022/2023

Unrestricted Expenditures	2021/2022 Estimated Actuals	2022/2023 Budget
Certificated Salaries	\$171,948,072	\$194,761,812
Classified Salaries	48,625,779	55,410,934
Employee Benefits	81,618,694	97,325,379
Books & Supplies	16,216,738	25,252,105
Services	46,171,815	54,381,622
Capital Outlay	7,326,848	2,415,110
Other Outgo	87,577	141,312
Support Costs	(5,039,458)	(5,837,427)
Total	\$366,956,065	\$423,850,847

RESTRICTED GENERAL FUND 2022-2023 Major Changes

Revenues

- Elementary & Secondary School Emergency Relief (ESSER)
- Educator Effectiveness Block Grant
- A-G Completion Grant

BUDGET REPORT 2022/2023

Restricted Income	2021/2022 Estimated Actuals	2022/2023 Budget
Federal Revenue	\$58,360,691	\$80,187,817
State Revenue	99,051,254	84,997,941
Local Revenue	6,984,815	6,738,777
Total	\$164,396,760	\$171,924,535

RESTRICTED GENERAL FUND 2022-2023 Major Changes

Expenditures

- Elementary & Secondary School Emergency Relief (ESSER)
 - HVAC, Project Team
- Expanded Learning Opportunities Program
- Redevelopment
 - University Heights Middle School
- Routine Restricted Maintenance

BUDGET REPORT 2022/2023

Restricted Expenditures	2021/2022 Estimated Actuals	2022/2023 Budget
Certificated Salaries	\$56,860,824	\$73,846,113
Classified Salaries	28,468,299	40,317,778
Employee Benefits	60,311,574	74,664,570
Books & Supplies	16,241,117	20,398,989
Services	26,712,853	26,435,868
Capital Outlay	4,890,403	28,827,608
Other Outgo	343,841	-
Support Costs	4,352,445	5,136,759
Total	\$198,181,356	\$269,627,685

BUDGET REPORT 2022/2023

COVID Response Funds Summary	Spending Deadline	Total Allocation	Previously Spent	Estimated Actuals 2021/2022	Budgeted 2022/2023	Budgeted 2023/2024
In-Person Instruction	9/30/2024	\$15.8	\$10.4	\$3.1	\$1.9	\$0.4
Governor's Emergency Education Relief	9/30/2022	2.3	1.4	0.9	0.0	0.0
Elementary & Secondary School Emergency Relief	9/30/2022	8.2	6.0	2.2	0.0	0.0
Elementary & Secondary School Emergency Relief II	9/30/2023	32.6	3.8	17.1	11.7	0.0
Elementary & Secondary School Emergency Relief III	9/30/2024	73.2	0.0	13.0	39.6	20.6
	Total	\$132.1	\$21.6	\$36.3	\$53.2	\$21.0

Dollars in Millions

BUDGET REPORT 2022/2023

COVID Response Funds

- Safe and Healthy Schools
- Teachers and Program Offerings
- Wellness and Psychologists
- Learning Supports
- Technology Supports



BUDGET REPORT 2022/2023

General Fund Summary	2021/2022 Estimated Actuals	2022/2023 Budget
Beginning Balance	\$126,852,339	\$184,729,598
(+) Income	624,738,485	652,579,694
(-) Expenditures	(566,861,226)	(693,478,532)
Ending Balance	\$184,729,598	\$143,830,760
Non-Spendable	\$390,449	\$265,798
Restricted	69,241,965	41,862,259
Assigned	11,285,030	10,611,464
Committed	81,137,705	63,352,098
Unassigned	22,674,449	27,739,141
Total	\$184,729,598	\$143,830,760

BUDGET REPORT 2022/2023

General Fund Summary	2021/2022 Estimated Actuals	2022/2023 Budget
Non-Spendable		
Revolving Cash	\$150,000	\$150,000
Stores (Inventory)	240,449	115,798
Total	\$390,449	\$265,798

General Fund Summary	2021/2022 Estimated Actuals	2022/2023 Budget
Restricted		
Expanded Learning Opportunities	\$19,130,744	\$4,740,050
Educator's Effectiveness Block Grant	8,725,475	6,544,105
A-G Completion Grant	3,604,180	2,542,838
Lottery - Instructional Materials	1,717,296	-
Special Education	11,209,239	10,262,175
Child Nutrition Grants	1,279,533	192,106
Learning Communities for School Success Program	1,226,025	655,419
Classified Professional Dev Block Grant	252,595	252,595
Shortage of Special Ed Teachers Local Solutions	207,221	207,221
Ongoing and Major Maintenance (RRM)	3,430,258	3,491,789
Redevelopment	17,567,661	12,300,145
Various	891,738	673,816
Total	\$69,241,965	\$41,862,259

BUDGET REPORT 2022/2023

General Fund Summary	2021/2022 Estimated Actuals	2022/2023 Budget
Committed	\$81,137,705	\$63,352,098
Supplemental/Concentration Carryover	11,294,404	-
Textbook Adoptions	6,678,813	6,787,928
Student Devices	4,312,957	4,312,957
Technology Infrastructure	3,613,072	2,879,230
Contingency Reserves/Reserve for Deficit Spending	55,238,459	49,371,983
Reserve for Economic Uncertainties 4%	\$22,674,449	\$27,739,141

BUDGET REPORT 2022/2023

General Fund Summary	2021/2022 Estimated Actuals	2022/2023 Budget
Assigned		
Equipment Reserve	\$435,000	\$435,000
Facilities Enhancements for New Principals	39,298	39,298
Medi-Cal Admin Activities	1,885,734	1,885,734
Site Funds/Donations/Discretionary	6,566,431	3,392,865
Deferred Maintenance	1,887,131	4,387,131
Unclaimed Property	471,436	471,436
Total	\$11,285,030	\$10,611,464

BUDGET REPORT 2022/2023

Other Funds	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Adult Education	\$1,299,964	\$3,686,479	\$3,733,155	\$1,253,288
Cafeteria	14,999,790	21,371,543	23,944,081	12,427,252
Child Development (State Preschool)	207,000	3,227,838	3,227,838	207,000
Building (Measure O)	39,786,159	500,000	22,781,650	17,504,509
Capital Facilities (Developer Fees)	2,579,564	4,557,427	4,163,080	2,973,911
Capital Projects (CFD's)	4,533,069	20,000	793,486	3,759,583
Self-Insurance	23,041,074	39,940,150	41,521,810	21,459,414
Retiree Benefit Fund Irrevocable Trust	26,163,965	2,955,000	120,000	28,998,965
Foundation Trust	245,557	-	-	245,557
Total	\$112,856,142	\$76,258,437	\$100,285,100	\$88,829,479

BUDGET REPORT 2022/2023

Multi-Year Projection

Unrestricted	2021/2022 Est. Actuals	2022/2023 Budget	2023/2024	2024/2025
Beginning Balance	\$82.4	\$ 115.5	\$ 102.0	\$ 112.4
Income	460.4	480.7	492.3	496.8
Expenditures	(367.0)	(423.9)	(410.9)	(418.9)
Contributions	(60.3)	(70.3)*	(71.0)	(71.7)
Surplus/(Deficit)	33.1	(13.5)	10.4	6.2
Ending Balance	\$115.5	\$ 102.0	\$ 112.4	\$ 118.6

Dollars in Millions

*2022/23 Budget Contribution to Special Education (\$51.9) and Routine Restricted Maintenance (\$18.4)

BUDGET REPORT 2022/2023

Multi-Year Projection

Restricted	2021/2022 Est. Actuals	2022/2023 Budget	2023/2024	2024/2025
Beginning Balance	\$ 44.5	\$ 69.2	\$ 41.9	\$ 27.2
Income	164.3	171.9	142.7	115.7
Expenditures	(199.9)	(269.5)	(228.4)	(190.6)
Contributions	60.3	70.3*	71.0	71.7
Surplus/(Deficit)	24.7	(27.3)	(14.7)	(3.2)
Ending Balance	\$ 69.2	\$ 41.9	\$ 27.2	\$ 24.0

Dollars in Millions

*2022/23 Budget Contribution to Special Education (\$51.9) and Routine Restricted Maintenance (\$18.4)

BUDGET REPORT 2022/2023

Additional Considerations

- Governor's May Revise
 - Additional LCFF investment
 - Discretionary Block Grant
 - 2021/2022 Average Daily Attendance (ADA) relief
 - Expanded Learning Opportunities Program acceleration
- Legislative Proposals
 - Higher LCFF investment
 - No ADA Relief for 2021/2022
 - Learning Recovery Block Grant
 - Expanded Learning Opportunities Program allocation changes
 - Home-To-School Transportation
- Enacted Budget



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT

PUBLIC COMMENTS

ACRONYMS

AB.....	Assembly Bill
ACA.....	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR.....	Assembly Concurrent Resolution
ACSA.....	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ARP.....	American Rescue Plan
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids

CAPA California Alternate Performance Assessment
 CARES..... Coronavirus Aid, Relief, and Economic Security
 CARS Consolidated Application and Reporting System
 CASBO California Association of School Business Officials
 CASEMIS California Special Education Management Information System
 CASH Coalition for Adequate School Housing
 CBA Collective Bargaining Agreement
 CBEDS California Basic Educational Data System
 CBEST California Basic Education Skills Test
 CBIS Course-based Independent Study
 CCC California Community Colleges
 CCEE..... California Collaborative for Educational Excellence
 CCR California Code of Regulations (Title 5) or Coordinated Compliance Review
 CCSESA California County Superintendents Educational Services Association
 CCSS..... Common Core State Standards
 CDE California Department of Education
 CEA Current Expense of Education
 CEC California Energy Commission
 CELDT California English Language Development Test
 CEP Community Eligibility Provision
 CFR Code of Federal Regulations
 CFT..... California Federation of Teachers
 CHIP Children’s Health Insurance Program
 CLAD..... Crosscultural, Language, and Academic Development
 CMIS..... Compliance Monitoring, Interventions, and Sanctions
 CNIPS..... Child Nutrition Information Payment System
 COE County Office of Education
 COLA Cost-of-Living Adjustment
 COP Certificate of Participation
 CPI Consumer Price Index
 CPR California Performance Review
 CR Continuing Resolution
 CRF..... Coronavirus Relief Fund
 CRRSA..... Coronavirus Response and Relief Supplemental Appropriations
 CSAM California School Accounting Manual

CSBA California School Boards Association
 CSEA.....California School Employees Association
 CSET California Subject Examination for Teachers
 CSFG.....Charter School Facility Grant
 CSFGPCharter School Facility Grant Program
 CSISCalifornia School Information Services
 CSRClass-Size Reduction or Comprehensive School Reform
 CSTCalifornia Standards Test
 CSTP California Standards for the Teaching Profession
 CTACalifornia Teachers Association
 CTC Commission on Teacher Credentialing
 CTECareer Technical Education
 CTEIG.....Career Technical Education Incentive Grant
 CTOCompensatory Time Off
 DACDistrict Advisory Committee
 DACA Deferred Action for Childhood Arrivals
 DAITDistrict Assistance and Intervention Team
 DGSDepartment of General Services
 DIRDepartment of Industrial Relations
 DISDesignated Instruction and Services
 DMP.....Deferred Maintenance Program
 DOF Department of Finance
 DOJDepartment of Justice
 DOLDepartment of Labor
 DSA Division of the State Architect
 DSSDepartment of Social Services
 EAAP.....Education Audit Appeals Panel
 E.C..... Education Code
 ECAA Energy Conservation Assistance Act
 ECEEarly Childhood Education
 ED U.S. Department of Education
 EDGAR Education Department General Administrative Regulation
 EEOC Equal Employment Opportunity Commission
 EERA.....Educational Employment Relations Act
 EIA Economic Impact Aid

EL English Learner or (ELL- English Language Learner)
 ELA English Language Arts
 ELAC English Language Advisory Committee
 ELAP English Language Acquisition Program
 ELO..... Expanded Learning Opportunities
 ELPAC English Language Proficiency Assessment for California
 EPA Education Protection Account
 ERAF Education Revenue Augmentation Fund
 ERP Economic Recovery Payment or Emergency Repair Program
 ERT Economic Recovery Target
 ESEA Elementary and Secondary Education Act
 ESL..... English as a Second Language
 ESSA Every Student Succeeds Act
 ESSER..... Elementary and Secondary School Emergency Relief
 ESY Extended School Year
 FAPE Free and Appropriate Public Education
 FCMAT Fiscal Crisis & Management Assistance Team
 FDPIR Food Distribution Program on Indian Reservations
 FERPA Family Educational Rights and Privacy Act
 FLSA Fair Labor Standards Act
 FPM Federal Program Monitoring
 FRPM Free and Reduced-Price Meals
 FTE Full-Time Equivalent
 GAAP Generally Accepted Accounting Principles
 GASB Governmental Accounting Standards Board
 GATE..... Gifted and Talented Education
 GDP Gross Domestic Product
 GEER..... Governor’s Emergency Education Relief
 GF General Fund
 GSA Grade Span Adjustment
 GO General Obligation (Bond)
 GPA Governor’s Performance Award Program
 HOUSSE High Objective Uniform State Standard of Evaluation
 HQT Highly Qualified Teacher
 HRA Health Reimbursement Arrangement

HSA Health Savings Account
 IDEA Individuals with Disabilities Education Act
 IEP Individualized Education Program
 IHSS In-Home Support Services
 II/USP Immediate Intervention/Underperforming Schools Program
 IMFRP Instructional Materials Funding Realignment Program
 IPI.....In-Person Instruction
 IRCA Immigration Reform and Control Act
 ISP Identified Student Percentage
 JLBC Joint Legislative Budget Committee
 JPA..... Joint Powers Agreement or Joint Powers Authority
 LAIF..... Local Agency Investment Fund
 LAO Legislative Analyst's Office
 LCAP Local Control and Accountability Plan
 LCFF Local Control Funding Formula
 LCI Licensed Children's Institution
 (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEA Local Educational Agency
 LEP..... Limited English Proficient
 LLM..... Learning Loss Mitigation
 LPP..... Lease Purchase Program
 LRE Least Restrictive Environment
 MAA Medi-Cal Administrative Activities
 MBG Mandate Block Grant
 MEP Migrant Education Program
 MOU Memorandum of Understanding
 MPP Minimum Proportionality Percentage
 MSA..... Minimum State Aid
 MTSS..... Multi-Tiered Systems of Support
 MYP Multi-Year Projection
 NAEP..... National Assessment of Educational Progress
 NCES..... National Center for Education Statistics
 NCLB..... No Child Left Behind
 NOL Net Operating Loss
 NPS/A..... Nonpublic School/Agency

NSLP National School Lunch Program
 NSS Necessary Small School or Necessary Small
 SELPA OAL Office of Administrative Law
 OMB Office of Management and Budget
 OPEB Other Postemployment Benefits
 OPSC Office of Public School Construction
 P-1 First Principal (Apportionment)
 P-2 Second Principal (Apportionment)
 PAR Peer Assistance and Review
 PARS..... Public Agency Retirement Services
 PCA Project Cost Account
 PD..... Professional Development
 PEPRRA Public Employees' Pension Reform Act
 PERB..... Public Employment Relations Board
 PI Program Improvement
 PIT Personal Income Tax
 PKS Particular Kinds of Services
 PL Public Law (federal law)
 PL 81-874 Public Law 81-874 (Federal Impact Aid)
 PMIA..... Pooled Money Investment Account
 PMIB..... Pooled Money Investment Board
 PPACA Patient Protection and Affordable Care Act
 PPIC Public Policy Institute of California
 PRSP Pension Rate Stabilization Plan
 PSAA..... Public Schools Accountability Act
 PSSSA Public School System Stabilization Account
 PTA Parent Teachers Association
 QCR..... Quality Control Review
 QEIA Quality Education Investment Act
 QRIS Quality Rating and Improvement Systems
 QSCB Qualified School Construction Bonds
 QZAB Qualified Zone Academy Bond
 RDA Redevelopment Agency
 REU Reserve for Economic Uncertainties
 RFA Request for Application

RMR Regional Market Rate
 ROC/P Regional Occupational Center/Program
 RRMA Routine Restricted Maintenance Account
 RROP Regular Rate of Pay
 RSDSS Regional System of District and School Support
 RS/PS Regional Services/Program Specialist
 RSP Resource Specialist Program
 RTI Response to Intervention
 S4 Statewide System of School Support
 S/C Supplemental and Concentration Grant
 SAB State Allocation Board
 SACS..... Standardized Account Code Structure
 SAIT School Assistance and Intervention Team
 SALT State and Local Taxes
 SARB School Attendance Review Board (County office level)
 SART School Attendance Review Team (School site level)
 SARC School Accountability Report Card
 SAT-9 Stanford Achievement Test, Ninth Edition, Form T
 SB Senate Bill
 SBAC Smarter Balanced Assessment Consortium
 SBE State Board of Education
 SCA Senate Constitutional Amendment
 SCE State Compensatory Education
 SCO State Controller's Office
 SCOTUS Supreme Court of the United States
 SCR Senate Constitutional Resolution
 SDC Special Day Class
 SEA State Education Agency
 SED Severely Emotionally Disturbed
 SEIU Service Employees International Union
 SELPA Special Education Local Plan Area
 SERAF Supplemental Educational Revenue Augmentation Fund
 SES Socioeconomic Status or Supplemental Educational Services
 SFA School Food Authority
 SFID School Facility Improvement District

SFP..... School Facility Program
SFSD School Fiscal Services Division of CDE
SFSF State Fiscal Stabilization Fund
SIG School Improvement Grant
SIP School Improvement Program
SLIBG..... School and Library Improvement Block Grant
SMAA School-Based Medi-Cal Administrative Activities
SNP School Nutrition Program
SPI State Superintendent of Public Instruction
SPSA Single Plan for Student Achievement
SRR Standard Reimbursement Rate
SSI/SSP Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also Student Success Team
STAR Standardized Testing and Reporting
STEM..... Science, Technology, Engineering, and Mathematics
STR Statewide Target Rate
STRI State Tax Research Institute
SWD Students with Disabilities
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAS Targeted Assistance School
TIIG Targeted Instructional Improvement Grant
TK Transitional Kindergarten
TRANS Tax and Revenue Anticipation Notes
UCP Uniform Complaint Procedure
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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.

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: 3380 14th Street,
Riverside, CA
92501

Place: 6735 Magnolia Ave.,
Riverside, CA 92506

Date: June 9, 2022, June
10, 2022, June 13,
2022

Date: June 14, 2022

Time: 05:30 PM

Adoption
Date: June 16, 2022

Signed:

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Carolyn Yoakum

Telephone: (951) 352-6729 x82401

Title: Director, Business
Services

E-mail: cyoakum@riversideunified.org

Criteria and Standards Review Summary

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

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

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X X	X X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <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)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? <ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X Jun 16, 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

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:

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

Total liabilities actuarially determined:	\$ 7,296,648.00
Less: Amount of total liabilities reserved in budget:	\$ 7,296,648.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Date of
Meeting: Jun 16, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Carolyn Yoakum
Title:	Director, Business Services
Telephone:	(951) 352-6729 x82401
E-mail:	cyoakum@riversideunified.org

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	446,694,016.00		0.00	446,694,016.00	468,117,899.00	0.00	468,117,899.00		4.8%	
2) Federal Revenue		8100-8299	767,583.00	58,360,691.00	59,128,274.00	59,128,274.00	990,000.00	80,187,817.00	81,177,817.00		37.3%	
3) Other State Revenue		8300-8599	7,830,862.00	99,051,254.00	106,882,116.00	106,882,116.00	8,073,345.00	84,997,941.00	93,071,286.00		-12.9%	
4) Other Local Revenue		8600-8799	5,049,264.00	6,984,815.00	12,034,079.00	12,034,079.00	3,473,915.00	6,738,777.00	10,212,692.00		-15.1%	
5) TOTAL, REVENUES			460,341,725.00	164,396,760.00	624,738,485.00	624,738,485.00	480,655,159.00	171,924,535.00	652,579,694.00		4.5%	
B. EXPENDITURES												
1) Certificated Salaries		1000-1999	171,948,072.00	56,860,824.00	228,808,896.00	228,808,896.00	194,761,812.00	73,846,113.00	268,607,925.00		17.4%	
2) Classified Salaries		2000-2999	48,625,779.00	28,468,299.00	77,094,078.00	77,094,078.00	55,410,934.00	40,317,778.00	95,728,712.00		24.2%	
3) Employee Benefits		3000-3999	81,618,694.00	60,311,574.00	141,930,268.00	141,930,268.00	97,325,379.00	74,664,570.00	171,989,949.00		21.2%	
4) Books and Supplies		4000-4999	16,216,738.00	16,241,117.00	32,457,855.00	32,457,855.00	25,252,105.00	20,398,989.00	45,651,094.00		40.6%	
5) Services and Other Operating Expenditures		5000-5999	46,171,815.00	26,712,853.00	72,884,668.00	72,884,668.00	54,381,622.00	26,435,868.00	80,817,490.00		10.9%	
6) Capital Outlay		6000-6999	7,326,848.00	4,890,403.00	12,217,251.00	12,217,251.00	2,415,110.00	28,827,608.00	31,242,718.00		155.7%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	87,577.00	343,841.00	431,418.00	431,418.00	141,312.00	0.00	141,312.00		-67.2%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,039,458.00)	4,352,445.00	(687,013.00)	(687,013.00)	(5,837,427.00)	5,136,759.00	(700,688.00)		2.0%	
9) TOTAL, EXPENDITURES			366,956,065.00	198,181,356.00	565,137,421.00	565,137,421.00	423,850,847.00	269,627,685.00	693,478,532.00		22.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)												
			93,385,660.00	(33,784,596.00)	59,601,064.00	59,601,064.00	56,804,312.00	(97,703,150.00)	(40,898,838.00)		-168.6%	
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0%	
b) Transfers Out		7600-7629	0.00	1,723,805.00	1,723,805.00	1,723,805.00	0.00	0.00	0.00		-100.0%	
2) Other Sources/Uses												
a) Sources		8930-8979	0.00	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	0.00		0.0%	
3) Contributions		8980-8999	(60,292,541.00)	60,292,541.00	0.00	0.00	(70,323,444.00)	70,323,444.00	0.00		0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,292,541.00)	58,568,736.00	(1,723,805.00)	(1,723,805.00)	(70,323,444.00)	70,323,444.00	0.00		-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
			33,093,119.00	24,784,140.00	57,877,259.00	57,877,259.00	(13,519,132.00)	(27,379,706.00)	(40,898,838.00)		-170.7%	
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791	82,394,514.00	44,457,825.00	126,852,339.00	126,852,339.00	115,487,633.00	69,241,965.00	184,729,598.00		45.6%	

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)	
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)			82,394,514.00	44,457,825.00	126,852,339.00	115,487,633.00	69,241,965.00	184,729,598.00	45.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,394,514.00	44,457,825.00	126,852,339.00	115,487,633.00	69,241,965.00	184,729,598.00	45.6%
2) Ending Balance, June 30 (E + F1e)			115,487,633.00	69,241,965.00	184,729,598.00	101,968,501.00	41,862,259.00	143,830,760.00	-22.1%
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	240,449.00	0.00	240,449.00	115,798.00	0.00	115,798.00	-51.8%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	69,241,965.00	69,241,965.00	0.00	41,862,259.00	41,862,259.00	-39.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	81,137,705.00	0.00	81,137,705.00	63,352,098.00	0.00	63,352,098.00	-21.9%
d) Assigned									
Other Assignments		9780	11,285,030.00	0.00	11,285,030.00	10,611,464.00	0.00	10,611,464.00	-6.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,674,449.00	0.00	22,674,449.00	27,739,141.00	0.00	27,739,141.00	22.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	115,487,633.00	69,241,965.00	184,729,598.00				
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				

2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	
Description	Resource Codes	Object Codes	Unrestricted (D)			Total Fund col. D + E (F)
7) Prepaid Expenditures		9330	0.00	0.00	0.00	
8) Other Current Assets		9340	0.00	0.00	0.00	
9) TOTAL, ASSETS			115,487,633.00	69,241,965.00	184,729,598.00	
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)			115,487,633.00	69,241,965.00	184,729,598.00	
LCFF SOURCES						
Principal Apportionment						
State Aid - Current Year		8011	260,127,057.00	0.00	260,127,057.00	272,025,884.00
Education Protection Account State Aid - Current Year		8012	101,421,498.00	0.00	101,421,498.00	98,326,211.00
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00
Tax Relief Subventions						
Homeowners' Exemptions		8021	821,539.00	0.00	821,539.00	820,531.00
Timber Yield Tax		8022	0.00	0.00	0.00	0.00
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00
County & District Taxes						
Secured Roll Taxes		8041	81,538,694.00	0.00	81,538,694.00	84,878,424.00
Unsecured Roll Taxes		8042	3,628,303.00	0.00	3,628,303.00	4,315,944.00
Prior Years' Taxes		8043	4,771,866.00	0.00	4,771,866.00	4,542,304.00
Supplemental Taxes		8044	1,881,457.00	0.00	1,881,457.00	1,491,974.00
						4.6%
						-3.1%
						0.0%
						-0.1%
						0.0%
						0.0%
						4.1%
						19.0%
						-4.8%
						-20.7%

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)	
Education Revenue Augmentation Fund (ERAF)		8045	(9,083,210.00)	0.00	(9,083,210.00)	(9,688,110.00)	0.00	(9,688,110.00)	6.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,867,498.00	0.00	2,867,498.00	12,776,250.00	0.00	12,776,250.00	345.6%
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			447,974,702.00	0.00	447,974,702.00	469,489,412.00	0.00	469,489,412.00	4.8%
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	(1,280,686.00)	0.00	(1,280,686.00)	(1,371,513.00)	0.00	(1,371,513.00)	7.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			446,694,016.00	0.00	446,694,016.00	468,117,899.00	0.00	468,117,899.00	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	7,874,190.00	7,874,190.00	0.00	7,794,594.00	7,794,594.00	-1.0%
Special Education Discretionary Grants		8182	0.00	776,356.00	776,356.00	0.00	723,282.00	723,282.00	-6.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIWA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,455,993.00	1,455,993.00	0.00	1,483,192.00	1,483,192.00	1.9%
Pass-Through Revenues from									

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)	
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,717,122.00	7,717,122.00		10,286,122.00	10,286,122.00	33.3%
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		1,084,579.00	1,084,579.00		1,124,458.00	1,124,458.00	3.7%
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		622,924.00	622,924.00		806,921.00	806,921.00	29.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
Other NCLB / Every Student Succeeds Act		8290		2,438,104.00	2,438,104.00		1,469,341.00	1,469,341.00	-39.7%
Career and Technical Education	3500-3599	8290		280,961.00	280,961.00		345,117.00	345,117.00	22.8%
All Other Federal Revenue	All Other	8290	767,583.00	36,110,462.00	36,878,045.00	990,000.00	56,154,790.00	57,144,790.00	55.0%
TOTAL, FEDERAL REVENUE			767,583.00	58,360,691.00	59,128,274.00	990,000.00	80,187,817.00	81,177,817.00	37.3%
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		29,591,324.00	29,591,324.00		32,736,003.00	32,736,003.00	10.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		1,279,533.00	1,279,533.00		0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,639,347.00	0.00	1,639,347.00	1,835,498.00	0.00	1,835,498.00	12.0%
Lottery - Unrestricted and Instructional Materials		8560	6,191,515.00	2,686,078.00	8,877,593.00	6,237,847.00	2,487,485.00	8,725,332.00	-1.7%
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		4,269,714.00	4,269,714.00		5,207,707.00	5,207,707.00	22.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		1,258,240.00	1,258,240.00		1,125,000.00	1,125,000.00	-10.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		27,416.00	27,416.00		0.00	0.00	-100.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	0.00	59,938,949.00	59,938,949.00	0.00	43,441,746.00	43,441,746.00	-27.5%
TOTAL, OTHER STATE REVENUE			7,830,862.00	99,051,254.00	106,882,116.00	8,073,345.00	84,997,941.00	93,071,286.00	-12.9%
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	5,272,134.00	5,272,134.00	0.00	4,000,000.00	4,000,000.00	-24.1%
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	20,372.00	0.00	20,372.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	11,000.00	0.00	11,000.00	0.00	0.00	0.00	-100.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	449,707.00	0.00	449,707.00	338,410.00	0.00	338,410.00	-24.7%
Interest		8660	800,000.00	0.00	800,000.00	1,000,000.00	0.00	1,000,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	9,200.00	0.00	9,200.00	New

Riverside Unified Riverside			Budget, July 1 General Fund / County School Service Fund Expenditures by Object			33672150000000 Form 01 D8BFNSWWB5(2022-23)		
Description			2021-22 Estimated Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Resource Codes			Object Codes			% Diff Column C & F		
Fees and Contracts								
Adult Education Fees			8671	0.00	0.00	0.00	0.00	0.00
Non-Resident Students			8672	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals			8675	0.00	38,055.00	43,000.00	0.00	43,000.00
Interagency Services			8677	0.00	500,456.00	0.00	1,655,971.00	1,655,971.00
Mitigation/Developer Fees			8681	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts			8689	0.00	0.00	0.00	0.00	0.00
Other Local Revenue								
Plus: Misc Funds Non-LCFF								
(50%) Adjustment			8691	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From								
Local Sources			8697	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue			8699	3,730,130.00	1,212,225.00	2,083,305.00	1,082,806.00	3,166,111.00
Tuition			8710	0.00	0.00	0.00	0.00	0.00
All Other Transfers In			8781-8783	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500		8791	0.00	0.00	0.00	0.00	0.00
From County Offices	6500		8792	0.00	0.00	0.00	0.00	0.00
From JPAs	6500		8793	0.00	0.00	0.00	0.00	0.00
ROC/P Transfers								
From Districts or Charter Schools	6360		8791	0.00	0.00	0.00	0.00	0.00
From County Offices	6360		8792	0.00	0.00	0.00	0.00	0.00
From JPAs	6360		8793	0.00	0.00	0.00	0.00	0.00
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other		8791	0.00	0.00	0.00	0.00	0.00
From County Offices	All Other		8792	0.00	0.00	0.00	0.00	0.00
From JPAs	All Other		8793	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				5,049,264.00	12,034,079.00	3,473,915.00	6,738,777.00	10,212,692.00
TOTAL, REVENUES				460,341,725.00	624,738,485.00	480,655,159.00	171,924,535.00	652,579,694.00
CERTIFICATED SALARIES								
Certificated Teachers' Salaries			1100	142,284,857.00	186,045,921.00	159,287,883.00	58,783,924.00	218,071,807.00
Certificated Pupil Support Salaries			1200	9,758,789.00	14,171,033.00	12,445,060.00	5,902,364.00	18,347,424.00
SACS Financial Reporting Software								
			System Version: SACS V1			Form Version: 2		
			Form Last Revised: 5/9/2022 11:34:19 PM -07:00			Submission Number: D8BFNSWWB5		

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)	
Operations and Housekeeping Services		5500	8,493,366.00	86,801.00	8,580,167.00	9,123,000.00	43,000.00	9,166,000.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,802,493.00	2,398,467.00	4,200,960.00	3,655,953.00	1,294,582.00	4,950,535.00	17.8%
Transfers of Direct Costs		5710	(328,175.00)	328,175.00	0.00	(393,935.00)	393,935.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,195.00)	(23,597.00)	(65,792.00)	(30,150.00)	(75,875.00)	(106,025.00)	61.2%
Professional/Consulting Services and Operating Expenditures		5800	15,555,373.00	12,574,974.00	28,130,347.00	21,678,665.00	15,019,481.00	36,698,146.00	30.5%
Communications		5900	988,976.00	4,240.00	993,216.00	1,331,769.00	214,310.00	1,546,079.00	55.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,171,815.00	26,712,853.00	72,884,668.00	54,381,622.00	26,435,868.00	80,817,490.00	10.9%
CAPITAL OUTLAY									
Land		6100	0.00	29,000.00	29,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	2,179,135.00	0.00	2,179,135.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,854,297.00	3,678,751.00	5,533,048.00	2,077,147.00	9,945,108.00	12,022,255.00	117.3%
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	527,371.00	596,427.00	1,123,798.00	0.00	213,500.00	213,500.00	-81.0%
Equipment Replacement		6500	2,766,045.00	586,225.00	3,352,270.00	337,963.00	18,669,000.00	19,006,963.00	467.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,326,848.00	4,890,403.00	12,217,251.00	2,415,110.00	28,827,608.00	31,242,718.00	155.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict		7110							
Attendance Agreements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	35,187.00	35,187.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	87,577.00	0.00	87,577.00	141,312.00	0.00	141,312.00	61.4%
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%

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)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	308,654.00	308,654.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,577.00	343,841.00	431,418.00	141,312.00	0.00	141,312.00	-67.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310			0.00				
Transfers of Indirect Costs - Interfund		7350	(4,352,445.00)	4,352,445.00	0.00	(5,136,759.00)	5,136,759.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(687,013.00)	0.00	(687,013.00)	(700,668.00)	0.00	(700,668.00)	2.0%
			(5,039,458.00)	4,352,445.00	(687,013.00)	(5,837,427.00)	5,136,759.00	(700,668.00)	2.0%
TOTAL, EXPENDITURES			366,956,065.00	198,181,356.00	565,137,421.00	423,850,847.00	269,627,685.00	693,478,532.00	22.7%
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							
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613							
SACS Financial Reporting Software			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)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,723,805.00	1,723,805.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,723,805.00	1,723,805.00	0.00	0.00	0.00	-100.0%
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	(60,292,541.00)	60,292,541.00	0.00	(70,323,444.00)	70,323,444.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(60,292,541.00)	60,292,541.00	0.00	(70,323,444.00)	70,323,444.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,292,541.00)	58,568,736.00	(1,723,805.00)	(70,323,444.00)	70,323,444.00	0.00	-100.0%

2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)
Description	Function Codes	Object Codes					
A. REVENUES							
1) LCFF Sources		8010-8099	446,694,016.00	0.00	446,694,016.00	468,117,899.00	4.8%
2) Federal Revenue		8100-8299	767,583.00	58,360,691.00	59,128,274.00	990,000.00	37.3%
3) Other State Revenue		8300-8599	7,830,862.00	99,051,254.00	106,882,116.00	8,073,345.00	-12.9%
4) Other Local Revenue		8600-8799	5,049,264.00	6,984,815.00	12,034,079.00	3,473,915.00	-15.1%
5) TOTAL, REVENUES			480,341,725.00	164,396,760.00	624,738,485.00	480,655,159.00	4.5%
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999		206,634,578.00	134,868,414.00	341,502,992.00	242,874,126.00	21.8%
2) Instruction - Related Services	2000-2999		43,853,064.00	19,031,283.00	62,884,347.00	51,437,842.00	19.2%
3) Pupil Services	3000-3999		43,222,328.00	15,348,116.00	58,570,444.00	50,634,527.00	15.0%
4) Ancillary Services	4000-4999		6,361,040.00	211,891.00	6,572,931.00	6,650,380.00	4.6%
5) Community Services	5000-5999		166,975.00	1,375.00	168,350.00	309,859.00	84.8%
6) Enterprise	6000-6999		725.00	45,285.00	46,010.00	0.00	660.7%
7) General Administration	7000-7999		22,370,076.00	5,509,266.00	27,879,342.00	28,712,490.00	35.3%
8) Plant Services	8000-8999		43,506,177.00	22,821,885.00	66,328,062.00	43,090,311.00	35.5%
9) Other Outgo	9000-9999	Except 7600-7699	841,102.00	343,841.00	1,184,943.00	141,312.00	-88.1%
10) TOTAL, EXPENDITURES			366,956,065.00	198,181,356.00	565,137,421.00	423,850,847.00	22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)							
			93,385,660.00	(33,784,596.00)	59,601,064.00	56,804,312.00	-168.6%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,723,805.00	1,723,805.00	0.00	-100.0%
2) Other Sources/Uses							
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(60,292,541.00)	60,292,541.00	0.00	70,323,444.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,292,541.00)	58,568,736.00	(1,723,805.00)	70,323,444.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
			33,093,119.00	24,784,140.00	57,877,259.00	(13,519,132.00)	-170.7%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791		82,394,514.00	44,457,825.00	126,852,339.00	115,487,633.00	45.6%
						69,241,965.00	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,394,514.00	44,457,825.00	126,852,339.00	115,487,633.00	69,241,965.00	184,729,598.00	45.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,394,514.00	44,457,825.00	126,852,339.00	115,487,633.00	69,241,965.00	184,729,598.00	45.6%
2) Ending Balance, June 30 (E + F1e)			115,487,633.00	69,241,965.00	184,729,598.00	101,968,501.00	41,862,259.00	143,830,760.00	-22.1%
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	240,449.00	0.00	240,449.00	115,798.00	0.00	115,798.00	-51.8%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	69,241,965.00	69,241,965.00	0.00	41,862,259.00	41,862,259.00	-39.5%
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	81,137,705.00	0.00	81,137,705.00	63,352,098.00	0.00	63,352,098.00	-21.9%
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,285,030.00	0.00	11,285,030.00	10,611,464.00	0.00	10,611,464.00	-6.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	22,674,449.00	0.00	22,674,449.00	27,739,141.00	0.00	27,739,141.00	22.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	9,208,910.00	0.00
6266	Educator Effectiveness, FY 2021-22	8,725,475.00	6,544,105.00
6300	Lottery : Instructional Materials	1,717,296.00	0.00
6500	Special Education	2,005,913.00	1,943,216.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	630,270.00	0.00
6537	Special Ed: Learning Recovery Support	2,079,960.00	0.00
6546	Mental Health-Related Services	4,685,816.00	4,704,399.00
6547	Special Education Early Intervention Preschool Grant	1,807,280.00	3,614,560.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,087,427.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	192,106.00	192,106.00
7085	Learning Communities for School Success Program	1,226,025.00	655,419.00
7311	Classified School Employee Professional Development Block Grant	252,595.00	252,595.00
7412	A-G Access/Success Grant	3,604,180.00	2,542,838.00
7425	Expanded Learning Opportunities (ELO) Grant	7,284,674.00	3,082,854.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	2,637,160.00	1,657,196.00
7810	Other Restricted State	207,221.00	207,221.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,430,258.00	3,491,789.00
9010	Other Restricted Local	18,459,399.00	12,973,961.00
Total, Restricted Balance		69,241,965.00	41,862,259.00

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	683,604.00	615,243.00	-10.0%
3) Other State Revenue		8300-8599	3,235,007.00	3,071,236.00	-5.1%
4) Other Local Revenue		8600-8799	3,617.00	0.00	-100.0%
5) TOTAL, REVENUES			3,922,228.00	3,686,479.00	-6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,482,401.00	1,479,605.00	-0.2%
2) Classified Salaries		2000-2999	647,020.00	651,382.00	0.7%
3) Employee Benefits		3000-3999	990,062.00	1,075,091.00	8.6%
4) Books and Supplies		4000-4999	208,283.00	247,759.00	19.0%
5) Services and Other Operating Expenditures		5000-5999	280,850.00	176,679.00	-37.1%
6) Capital Outlay		6000-6999	39,086.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	94,199.00	102,639.00	9.0%
9) TOTAL, EXPENDITURES			3,741,901.00	3,733,155.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180,327.00	(46,676.00)	-125.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,327.00	(46,676.00)	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,119,637.00	1,299,964.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,119,637.00	1,299,964.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,119,637.00	1,299,964.00	16.1%
2) Ending Balance, June 30 (E + F1e)			1,299,964.00	1,253,288.00	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,144,372.00	1,097,696.00	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	155,592.00	155,592.00	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	1,299,964.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,299,964.00		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,299,964.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	683,604.00	615,243.00	-10.0%
TOTAL, FEDERAL REVENUE			683,604.00	615,243.00	-10.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,961,112.00	2,813,057.00	-5.0%
All Other State Revenue	All Other	8590	273,895.00	258,179.00	-5.7%
TOTAL, OTHER STATE REVENUE			3,235,007.00	3,071,236.00	-5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,608.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(197.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	1,206.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,617.00	0.00	-100.0%
TOTAL, REVENUES			3,922,228.00	3,686,479.00	-6.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,325,902.00	1,321,399.00	-0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,499.00	158,206.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,482,401.00	1,479,605.00	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	93,428.00	93,998.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	110,226.00	111,990.00	1.6%
Clerical, Technical and Office Salaries		2400	410,324.00	412,559.00	0.5%
Other Classified Salaries		2900	33,042.00	32,835.00	-0.6%
TOTAL, CLASSIFIED SALARIES			647,020.00	651,382.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	314,565.00	380,929.00	21.1%
PERS		3201-3202	187,461.00	210,811.00	12.5%
OASDI/Medicare/Alternative		3301-3302	77,876.00	82,608.00	6.1%
Health and Welfare Benefits		3401-3402	289,811.00	312,075.00	7.7%
Unemployment Insurance		3501-3502	9,704.00	10,671.00	10.0%
Workers' Compensation		3601-3602	37,557.00	40,551.00	8.0%
OPEB, Allocated		3701-3702	31,639.00	34,150.00	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	41,449.00	3,296.00	-92.0%
TOTAL, EMPLOYEE BENEFITS			990,062.00	1,075,091.00	8.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	65,569.00	4,800.00	-92.7%
Materials and Supplies		4300	87,286.00	203,959.00	133.7%
Noncapitalized Equipment		4400	55,428.00	39,000.00	-29.6%
TOTAL, BOOKS AND SUPPLIES			208,283.00	247,759.00	19.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,156.00	5,550.00	-9.8%
Dues and Memberships		5300	1,201.00	1,000.00	-16.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54.00	23,400.00	43,233.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,686.00	2,200.00	-18.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,270.00	7,050.00	-42.5%
Professional/Consulting Services and					
Operating Expenditures		5800	258,483.00	137,479.00	-46.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			280,850.00	176,679.00	-37.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	39,086.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,086.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	94,199.00	102,639.00	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,199.00	102,639.00	9.0%
TOTAL, EXPENDITURES			3,741,901.00	3,733,155.00	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	683,604.00	615,243.00	-10.0%
3) Other State Revenue		8300-8599	3,235,007.00	3,071,236.00	-5.1%
4) Other Local Revenue		8600-8799	3,617.00	0.00	-100.0%
5) TOTAL, REVENUES			3,922,228.00	3,686,479.00	-6.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,297,784.00	2,297,627.00	0.0%
2) Instruction - Related Services	2000-2999		1,090,532.00	1,096,935.00	0.6%
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		94,199.00	102,639.00	9.0%
8) Plant Services	8000-8999		259,386.00	235,954.00	-9.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,741,901.00	3,733,155.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			180,327.00	(46,676.00)	-125.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,327.00	(46,676.00)	-125.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,119,637.00	1,299,964.00	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,119,637.00	1,299,964.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,119,637.00	1,299,964.00	16.1%
2) Ending Balance, June 30 (E + F1e)			1,299,964.00	1,253,288.00	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,144,372.00	1,097,696.00	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	155,592.00	155,592.00	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
6371	CalWORKs for ROCP or Adult Education	309,521.00	309,521.00
6391	Adult Education Program	788,175.00	788,175.00
9010	Other Restricted Local	46,676.00	0.00
Total, Restricted Balance		1,144,372.00	1,097,696.00

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	218,900.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,527,455.00	3,150,142.00	-10.7%
4) Other Local Revenue		8600-8799	76,531.00	77,696.00	1.5%
5) TOTAL, REVENUES			3,822,886.00	3,227,838.00	-15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	965,569.00	881,554.00	-8.7%
2) Classified Salaries		2000-2999	1,306,435.00	1,204,296.00	-7.8%
3) Employee Benefits		3000-3999	1,006,966.00	1,015,606.00	0.9%
4) Books and Supplies		4000-4999	298,655.00	20,407.00	-93.2%
5) Services and Other Operating Expenditures		5000-5999	34,971.00	0.00	-100.0%
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	124,487.00	105,975.00	-14.9%
9) TOTAL, EXPENDITURES			3,737,083.00	3,227,838.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,803.00	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)			85,803.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,197.00	207,000.00	70.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,197.00	207,000.00	70.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,197.00	207,000.00	70.8%
2) Ending Balance, June 30 (E + F1e)			207,000.00	207,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,000.00	207,000.00	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	207,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			207,000.00		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			207,000.00		
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	218,900.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			218,900.00	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	3,452,882.00	3,064,827.00	-11.2%
All Other State Revenue	All Other	8590	74,573.00	85,315.00	14.4%
TOTAL, OTHER STATE REVENUE			3,527,455.00	3,150,142.00	-10.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(115.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	76,645.00	77,696.00	1.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,531.00	77,696.00	1.5%
TOTAL, REVENUES			3,822,886.00	3,227,838.00	-15.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	829,671.00	795,583.00	-4.1%
Certificated Pupil Support Salaries		1200	74,116.00	23,261.00	-68.6%
Certificated Supervisors' and Administrators' Salaries		1300	61,506.00	62,710.00	2.0%
Other Certificated Salaries		1900	276.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			965,569.00	881,554.00	-8.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	918,263.00	903,842.00	-1.6%
Classified Support Salaries		2200	57,225.00	24,497.00	-57.2%
Classified Supervisors' and Administrators' Salaries		2300	81,644.00	83,515.00	2.3%
Clerical, Technical and Office Salaries		2400	60,025.00	41,981.00	-30.1%
Other Classified Salaries		2900	189,278.00	150,461.00	-20.5%
TOTAL, CLASSIFIED SALARIES			1,306,435.00	1,204,296.00	-7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	216,094.00	244,033.00	12.9%
PERS		3201-3202	199,002.00	218,783.00	9.9%
OASDI/Medicare/Alternative		3301-3302	109,760.00	108,121.00	-1.5%
Health and Welfare Benefits		3401-3402	343,134.00	357,147.00	4.1%
Unemployment Insurance		3501-3502	10,537.00	10,451.00	-0.8%
Workers' Compensation		3601-3602	40,591.00	39,705.00	-2.2%
OPEB, Allocated		3701-3702	35,409.00	33,436.00	-5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,439.00	3,930.00	-92.5%
TOTAL, EMPLOYEE BENEFITS			1,006,966.00	1,015,606.00	0.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,311.00	0.00	-100.0%
Materials and Supplies		4300	276,835.00	20,407.00	-92.6%
Noncapitalized Equipment		4400	14,509.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			298,655.00	20,407.00	-93.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,061.00	0.00	-100.0%
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	553.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,179.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	30,178.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,971.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	124,487.00	105,975.00	-14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,487.00	105,975.00	-14.9%
TOTAL, EXPENDITURES			3,737,083.00	3,227,838.00	-13.6%
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	218,900.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,527,455.00	3,150,142.00	-10.7%
4) Other Local Revenue		8600-8799	76,531.00	77,696.00	1.5%
5) TOTAL, REVENUES			3,822,886.00	3,227,838.00	-15.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,825,110.00	2,521,220.00	-10.8%
2) Instruction - Related Services	2000-2999		578,602.00	527,793.00	-8.8%
3) Pupil Services	3000-3999		175,802.00	72,850.00	-58.6%
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		124,487.00	105,975.00	-14.9%
8) Plant Services	8000-8999		33,082.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,737,083.00	3,227,838.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			85,803.00	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)			85,803.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,197.00	207,000.00	70.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,197.00	207,000.00	70.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,197.00	207,000.00	70.8%
2) Ending Balance, June 30 (E + F1e)			207,000.00	207,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,000.00	207,000.00	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	207,000.00	207,000.00
Total, Restricted Balance		207,000.00	207,000.00

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	19,636,099.00	18,863,681.00	-3.9%
3) Other State Revenue		8300-8599	1,767,136.00	1,568,862.00	-11.2%
4) Other Local Revenue		8600-8799	753,125.00	939,000.00	24.7%
5) TOTAL, REVENUES			22,156,360.00	21,371,543.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,204,612.00	8,675,524.00	5.7%
3) Employee Benefits		3000-3999	3,758,893.00	4,120,847.00	9.6%
4) Books and Supplies		4000-4999	8,283,010.00	8,677,768.00	4.8%
5) Services and Other Operating Expenditures		5000-5999	772,213.00	749,888.00	-2.9%
6) Capital Outlay		6000-6999	139,482.00	1,228,000.00	780.4%
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	468,327.00	492,054.00	5.1%
9) TOTAL, EXPENDITURES			21,626,537.00	23,944,081.00	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			529,823.00	(2,572,538.00)	-585.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			529,823.00	(2,572,538.00)	-585.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,643,287.00	14,999,790.00	9.9%
b) Audit Adjustments		9793	826,680.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,469,967.00	14,999,790.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,469,967.00	14,999,790.00	3.7%
2) Ending Balance, June 30 (E + F1e)			14,999,790.00	12,427,252.00	-17.2%
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	14,967,579.00	12,373,075.00	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	32,211.00	54,177.00	68.2%
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	14,999,790.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,999,790.00		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			14,999,790.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,428,165.00	18,717,000.00	-3.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	207,934.00	146,681.00	-29.5%
TOTAL, FEDERAL REVENUE			19,636,099.00	18,863,681.00	-3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,419,421.00	1,325,300.00	-6.6%
All Other State Revenue		8590	347,715.00	243,562.00	-30.0%
TOTAL, OTHER STATE REVENUE			1,767,136.00	1,568,862.00	-11.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	443,616.00	354,000.00	-20.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	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	274,509.00	550,000.00	100.4%
TOTAL, OTHER LOCAL REVENUE			753,125.00	939,000.00	24.7%
TOTAL, REVENUES			22,156,360.00	21,371,543.00	-3.5%
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	6,673,851.00	7,006,383.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,212,548.00	1,268,852.00	4.6%
Clerical, Technical and Office Salaries		2400	318,213.00	400,289.00	25.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,204,612.00	8,675,524.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,334,472.00	1,612,609.00	20.8%
OASDI/Medicare/Alternative		3301-3302	600,623.00	663,824.00	10.5%
Health and Welfare Benefits		3401-3402	1,405,035.00	1,479,888.00	5.3%
Unemployment Insurance		3501-3502	39,461.00	43,468.00	10.2%
Workers' Compensation		3601-3602	151,567.00	165,156.00	9.0%
OPEB, Allocated		3701-3702	127,742.00	139,076.00	8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	99,993.00	16,826.00	-83.2%
TOTAL, EMPLOYEE BENEFITS			3,758,893.00	4,120,847.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	470,816.00	733,602.00	55.8%
Noncapitalized Equipment		4400	167,242.00	0.00	-100.0%
Food		4700	7,644,952.00	7,944,166.00	3.9%
TOTAL, BOOKS AND SUPPLIES			8,283,010.00	8,677,768.00	4.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,127.00	11,584.00	927.9%
Dues and Memberships		5300	4,809.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	156,454.00	210,709.00	34.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	292,011.00	221,000.00	-24.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,209.00	98,975.00	97.1%
Professional/Consulting Services and					
Operating Expenditures		5800	267,603.00	207,620.00	-22.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			772,213.00	749,888.00	-2.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	71,253.00	0.00	-100.0%
Equipment Replacement		6500	68,229.00	1,228,000.00	1,699.8%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			139,482.00	1,228,000.00	780.4%
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	468,327.00	492,054.00	5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			468,327.00	492,054.00	5.1%
TOTAL, EXPENDITURES			21,626,537.00	23,944,081.00	10.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,636,099.00	18,863,681.00	-3.9%
3) Other State Revenue		8300-8599	1,767,136.00	1,568,862.00	-11.2%
4) Other Local Revenue		8600-8799	753,125.00	939,000.00	24.7%
5) TOTAL, REVENUES			22,156,360.00	21,371,543.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		20,759,610.00	22,958,867.00	10.6%
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		468,327.00	492,054.00	5.1%
8) Plant Services	8000-8999		398,600.00	493,160.00	23.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,626,537.00	23,944,081.00	10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			529,823.00	(2,572,538.00)	-585.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			529,823.00	(2,572,538.00)	-585.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,643,287.00	14,999,790.00	9.9%
b) Audit Adjustments		9793	826,680.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,469,967.00	14,999,790.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,469,967.00	14,999,790.00	3.7%
2) Ending Balance, June 30 (E + F1e)			14,999,790.00	12,427,252.00	-17.2%
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	14,967,579.00	12,373,075.00	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	32,211.00	54,177.00	68.2%
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)	9,828,699.00	7,189,552.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	1,653,971.00	1,653,971.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,068,739.00	1,192,231.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	254,927.00	254,927.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	845,716.00	845,716.00
5810	Other Restricted Federal	5,814.00	5,814.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	101,821.00	101,821.00
9010	Other Restricted Local	1,207,892.00	1,129,043.00
Total, Restricted Balance		14,967,579.00	12,373,075.00

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	472,085.00	500,000.00	5.9%
5) TOTAL, REVENUES			472,085.00	500,000.00	5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	543.00	0.00	-100.0%
3) Employee Benefits		3000-3999	63.00	0.00	-100.0%
4) Books and Supplies		4000-4999	479,292.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	24,700.00	1,000,000.00	3,948.6%
6) Capital Outlay		6000-6999	73,227,133.00	21,781,650.00	-70.3%
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			73,731,731.00	22,781,650.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,259,646.00)	(22,281,650.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,259,646.00)	(22,281,650.00)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,045,805.00	39,786,159.00	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,045,805.00	39,786,159.00	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,045,805.00	39,786,159.00	-64.8%
2) Ending Balance, June 30 (E + F1e)			39,786,159.00	17,504,509.00	-56.0%
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	39,786,159.00	17,504,509.00	-56.0%
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	39,786,159.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			39,786,159.00		
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)			39,786,159.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	500,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,752.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	195,837.00	0.00	-100.0%

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			472,085.00	500,000.00	5.9%
TOTAL, REVENUES			472,085.00	500,000.00	5.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	543.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			543.00	0.00	-100.0%
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	42.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	9.00	0.00	-100.0%
OPEB, Allocated		3701-3702	9.00	0.00	-100.0%
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			63.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,297.00	0.00	-100.0%
Noncapitalized Equipment		4400	329,995.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			479,292.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,700.00	1,000,000.00	3,948.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,700.00	1,000,000.00	3,948.6%
CAPITAL OUTLAY					
Land		6100	683,017.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,476,625.00	21,781,650.00	-69.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	67,491.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			73,227,133.00	21,781,650.00	-70.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			73,731,731.00	22,781,650.00	-69.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472,085.00	500,000.00	5.9%
5) TOTAL, REVENUES			472,085.00	500,000.00	5.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		73,731,731.00	22,781,650.00	-69.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			73,731,731.00	22,781,650.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(73,259,646.00)	(22,281,650.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(73,259,646.00)	(22,281,650.00)	-69.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,045,805.00	39,786,159.00	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,045,805.00	39,786,159.00	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,045,805.00	39,786,159.00	-64.8%
2) Ending Balance, June 30 (E + F1e)			39,786,159.00	17,504,509.00	-56.0%
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	39,786,159.00	17,504,509.00	-56.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	39,786,159.00	17,504,509.00
Total, Restricted Balance		39,786,159.00	17,504,509.00

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	2,890,075.00	4,557,427.00	57.7%
5) TOTAL, REVENUES			2,890,075.00	4,557,427.00	57.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,444.00	93,985.00	18.3%
3) Employee Benefits		3000-3999	38,449.00	44,229.00	15.0%
4) Books and Supplies		4000-4999	35,961.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,292,001.00	0.00	-100.0%
6) Capital Outlay		6000-6999	11,086,826.00	2,460,000.00	-77.8%
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			12,532,681.00	2,598,214.00	-79.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,642,606.00)	1,959,213.00	-120.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,624,000.00	1,564,866.00	-3.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,624,000.00)	(1,564,866.00)	-3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,266,606.00)	394,347.00	-103.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,846,170.00	2,579,564.00	-81.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,846,170.00	2,579,564.00	-81.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,846,170.00	2,579,564.00	-81.4%
2) Ending Balance, June 30 (E + F1e)			2,579,564.00	2,973,911.00	15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,579,564.00	2,973,911.00	15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,579,564.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,579,564.00		
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)			2,579,564.00		
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	33,695.00	250,000.00	641.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,262.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,455,030.00	4,250,000.00	73.1%
Other Local Revenue					
All Other Local Revenue		8699	404,612.00	57,427.00	-85.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,890,075.00	4,557,427.00	57.7%
TOTAL, REVENUES			2,890,075.00	4,557,427.00	57.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	55,460.00	67,920.00	22.5%
Clerical, Technical and Office Salaries		2400	23,984.00	26,065.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,444.00	93,985.00	18.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,785.00	23,610.00	32.8%
OASDI/Medicare/Alternative		3301-3302	5,960.00	7,051.00	18.3%
Health and Welfare Benefits		3401-3402	11,536.00	9,788.00	-15.2%
Unemployment Insurance		3501-3502	393.00	470.00	19.6%
Workers' Compensation		3601-3602	1,505.00	1,786.00	18.7%
OPEB, Allocated		3701-3702	1,269.00	1,504.00	18.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1.00	20.00	1,900.0%
TOTAL, EMPLOYEE BENEFITS			38,449.00	44,229.00	15.0%
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	28,318.00	0.00	-100.0%
Noncapitalized Equipment		4400	7,643.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,961.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,291,948.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,292,001.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	70,309.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,933,153.00	2,460,000.00	-77.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	83,364.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,086,826.00	2,460,000.00	-77.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,532,681.00	2,598,214.00	-79.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,624,000.00	1,564,866.00	-3.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,624,000.00	1,564,866.00	-3.6%
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)			(1,624,000.00)	(1,564,866.00)	-3.6%

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	2,890,075.00	4,557,427.00	57.7%
5) TOTAL, REVENUES			2,890,075.00	4,557,427.00	57.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,406,943.00	138,214.00	-90.2%
8) Plant Services	8000-8999		11,125,738.00	2,460,000.00	-77.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,532,681.00	2,598,214.00	-79.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(9,642,606.00)	1,959,213.00	-120.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,624,000.00	1,564,866.00	-3.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,624,000.00)	(1,564,866.00)	-3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(11,266,606.00)	394,347.00	-103.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,846,170.00	2,579,564.00	-81.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,846,170.00	2,579,564.00	-81.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,846,170.00	2,579,564.00	-81.4%
2) Ending Balance, June 30 (E + F1e)			2,579,564.00	2,973,911.00	15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,579,564.00	2,973,911.00	15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,579,564.00	2,973,911.00
Total, Restricted Balance		2,579,564.00	2,973,911.00

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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	20,682.00	20,000.00	-3.3%
5) TOTAL, REVENUES			20,682.00	20,000.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,160,312.00	793,486.00	-74.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,160,312.00	793,486.00	-74.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,139,630.00)	(773,486.00)	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,139,630.00)	(773,486.00)	-75.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,672,699.00	4,533,069.00	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,672,699.00	4,533,069.00	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,672,699.00	4,533,069.00	-40.9%
2) Ending Balance, June 30 (E + F1e)			4,533,069.00	3,759,583.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,533,069.00	3,759,583.00	-17.1%
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	4,533,069.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,533,069.00		
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)			4,533,069.00		
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	19,983.00	20,000.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,847.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,546.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,682.00	20,000.00	-3.3%
TOTAL, REVENUES			20,682.00	20,000.00	-3.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	3,160,312.00	793,486.00	-74.9%
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			3,160,312.00	793,486.00	-74.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,160,312.00	793,486.00	-74.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	20,682.00	20,000.00	-3.3%
5) TOTAL, REVENUES			20,682.00	20,000.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,160,312.00	793,486.00	-74.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,160,312.00	793,486.00	-74.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,139,630.00)	(773,486.00)	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,139,630.00)	(773,486.00)	-75.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,672,699.00	4,533,069.00	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,672,699.00	4,533,069.00	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,672,699.00	4,533,069.00	-40.9%
2) Ending Balance, June 30 (E + F1e)			4,533,069.00	3,759,583.00	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,533,069.00	3,759,583.00	-17.1%
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	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	39,763,065.00	39,763,065.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,763,065.00	39,763,065.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,763,065.00	39,763,065.00	0.0%
2) Ending Balance, June 30 (E + F1e)			39,763,065.00	39,763,065.00	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	39,763,065.00	39,763,065.00	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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	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%
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%

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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,763,065.00	39,763,065.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,763,065.00	39,763,065.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,763,065.00	39,763,065.00	0.0%
2) Ending Balance, June 30 (E + F1e)			39,763,065.00	39,763,065.00	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	39,763,065.00	39,763,065.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	39,763,065.00	39,763,065.00
Total, Restricted Balance		39,763,065.00	39,763,065.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,463.00	2,500.00	70.9%
5) TOTAL, REVENUES			1,463.00	2,500.00	70.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,948,076.00	1,564,866.00	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,948,076.00	1,564,866.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,946,613.00)	(1,562,366.00)	-19.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,624,000.00	1,564,866.00	-3.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,624,000.00	1,564,866.00	-3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(322,613.00)	2,500.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,911.00	327,298.00	-49.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,911.00	327,298.00	-49.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,911.00	327,298.00	-49.6%
2) Ending Balance, June 30 (E + F1e)			327,298.00	329,798.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	327,298.00	329,798.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	327,298.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			327,298.00		
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)			327,298.00		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,463.00	2,500.00	70.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,463.00	2,500.00	70.9%
TOTAL, REVENUES			1,463.00	2,500.00	70.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	358,011.00	342,866.00	-4.2%
Other Debt Service - Principal		7439	1,590,065.00	1,222,000.00	-23.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,948,076.00	1,564,866.00	-19.7%
TOTAL, EXPENDITURES			1,948,076.00	1,564,866.00	-19.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,624,000.00	1,564,866.00	-3.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,624,000.00	1,564,866.00	-3.6%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,624,000.00	1,564,866.00	-3.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,463.00	2,500.00	70.9%
5) TOTAL, REVENUES			1,463.00	2,500.00	70.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,948,076.00	1,564,866.00	-19.7%
10) TOTAL, EXPENDITURES			1,948,076.00	1,564,866.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,946,613.00)	(1,562,366.00)	-19.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,624,000.00	1,564,866.00	-3.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,624,000.00	1,564,866.00	-3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(322,613.00)	2,500.00	-100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,911.00	327,298.00	-49.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,911.00	327,298.00	-49.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,911.00	327,298.00	-49.6%
2) Ending Balance, June 30 (E + F1e)			327,298.00	329,798.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	327,298.00	329,798.00	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	327,298.00	329,798.00
Total, Restricted Balance		327,298.00	329,798.00

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	42,489,733.00	39,940,150.00	-6.0%
5) TOTAL, REVENUES			42,489,733.00	39,940,150.00	-6.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	6,470.00	0.00	-100.0%
2) Classified Salaries		2000-2999	472,431.00	492,589.00	4.3%
3) Employee Benefits		3000-3999	541,325.00	250,509.00	-53.7%
4) Books and Supplies		4000-4999	24,260.00	10,000.00	-58.8%
5) Services and Other Operating Expenses		5000-5999	42,304,923.00	40,768,712.00	-3.6%
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			43,349,409.00	41,521,810.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(859,676.00)	(1,581,660.00)	84.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,723,805.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,723,805.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			864,129.00	(1,581,660.00)	-283.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,176,945.00	23,041,074.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,176,945.00	23,041,074.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,176,945.00	23,041,074.00	3.9%
2) Ending Net Position, June 30 (E + F1e)			23,041,074.00	21,459,414.00	-6.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	23,041,074.00	21,459,414.00	-6.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,041,074.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			23,041,074.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			23,041,074.00		
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	100,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,982.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	40,071,308.00	39,940,150.00	-0.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,324,407.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,489,733.00	39,940,150.00	-6.0%
TOTAL, REVENUES			42,489,733.00	39,940,150.00	-6.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	6,470.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,470.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,331.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	84,403.00	89,465.00	6.0%
Clerical, Technical and Office Salaries		2400	375,090.00	403,124.00	7.5%
Other Classified Salaries		2900	11,607.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			472,431.00	492,589.00	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,095.00	0.00	-100.0%
PERS		3201-3202	103,155.00	124,781.00	21.0%
OASDI/Medicare/Alternative		3301-3302	36,014.00	37,783.00	4.9%
Health and Welfare Benefits		3401-3402	380,374.00	66,890.00	-82.4%
Unemployment Insurance		3501-3502	2,382.00	2,469.00	3.7%
Workers' Compensation		3601-3602	9,092.00	9,384.00	3.2%
OPEB, Allocated		3701-3702	7,684.00	7,902.00	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,529.00	1,300.00	-15.0%
TOTAL, EMPLOYEE BENEFITS			541,325.00	250,509.00	-53.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,676.00	10,000.00	273.7%
Noncapitalized Equipment		4400	21,584.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,260.00	10,000.00	-58.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,153.00	1,000.00	-86.0%
Dues and Memberships		5300	0.00	215.00	New
Insurance		5400-5450	3,395,094.00	4,434,339.00	30.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,403.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	81.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	38,897,192.00	36,333,158.00	-6.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			42,304,923.00	40,768,712.00	-3.6%
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			43,349,409.00	41,521,810.00	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,723,805.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,723,805.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			1,723,805.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,489,733.00	39,940,150.00	-6.0%
5) TOTAL, REVENUES			42,489,733.00	39,940,150.00	-6.0%
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		43,349,409.00	41,521,810.00	-4.2%
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			43,349,409.00	41,521,810.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(859,676.00)	(1,581,660.00)	84.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,723,805.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,723,805.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			864,129.00	(1,581,660.00)	-283.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,176,945.00	23,041,074.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,176,945.00	23,041,074.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,176,945.00	23,041,074.00	3.9%
2) Ending Net Position, June 30 (E + F1e)			23,041,074.00	21,459,414.00	-6.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	23,041,074.00	21,459,414.00	-6.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	23,041,074.00	21,459,414.00
Total, Restricted Net Position		23,041,074.00	21,459,414.00

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	(2,478,835.00)	2,955,000.00	-219.2%
5) TOTAL, REVENUES			(2,478,835.00)	2,955,000.00	-219.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	156,041.00	120,000.00	-23.1%
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			156,041.00	120,000.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,634,876.00)	2,835,000.00	-207.6%
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)			(2,634,876.00)	2,835,000.00	-207.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,798,841.00	26,163,965.00	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,798,841.00	26,163,965.00	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,798,841.00	26,163,965.00	-9.1%
2) Ending Net Position, June 30 (E + F1e)			26,163,965.00	28,998,965.00	10.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	26,163,965.00	28,998,965.00	10.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,163,965.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			26,163,965.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			26,163,965.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,999,346.00	930,000.00	-53.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,478,181.00)	2,025,000.00	-145.2%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,478,835.00)	2,955,000.00	-219.2%
TOTAL, REVENUES			(2,478,835.00)	2,955,000.00	-219.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	156,041.00	120,000.00	-23.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			156,041.00	120,000.00	-23.1%
TOTAL, EXPENSES			156,041.00	120,000.00	-23.1%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 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	(2,478,835.00)	2,955,000.00	-219.2%
5) TOTAL, REVENUES			(2,478,835.00)	2,955,000.00	-219.2%
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		156,041.00	120,000.00	-23.1%
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			156,041.00	120,000.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,634,876.00)	2,835,000.00	-207.6%
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)			(2,634,876.00)	2,835,000.00	-207.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	28,798,841.00	26,163,965.00	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,798,841.00	26,163,965.00	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			28,798,841.00	26,163,965.00	-9.1%
2) Ending Net Position, June 30 (E + F1e)			26,163,965.00	28,998,965.00	10.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	26,163,965.00	28,998,965.00	10.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		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	7,821.00	0.00	-100.0%
5) TOTAL, REVENUES			7,821.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,000.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	21,396.00	0.00	-100.0%
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			28,396.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,575.00)	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 NET POSITION (C + D4)			(20,575.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	266,132.00	245,557.00	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,132.00	245,557.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			266,132.00	245,557.00	-7.7%
2) Ending Net Position, June 30 (E + F1e)			245,557.00	245,557.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	245,557.00	245,557.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	245,557.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			245,557.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			245,557.00		
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	1,054.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(54.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,821.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,821.00	0.00	-100.0%
TOTAL, REVENUES			7,821.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	7,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,000.00	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	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	21,396.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,396.00	0.00	-100.0%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			28,396.00	0.00	-100.0%
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%
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					

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

Description	Function Codes	Object Codes	2021-22 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	7,821.00	0.00	-100.0%
5) TOTAL, REVENUES			7,821.00	0.00	-100.0%
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		28,396.00	0.00	-100.0%
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, EXPENSES			28,396.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,575.00)	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 NET POSITION (C + D4)			(20,575.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	266,132.00	245,557.00	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			266,132.00	245,557.00	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			266,132.00	245,557.00	-7.7%
2) Ending Net Position, June 30 (E + F1e)			245,557.00	245,557.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	245,557.00	245,557.00	0.0%

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

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)	36,238.06	36,238.06	39,063.40	37,109.54	37,109.54	37,870.91
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,238.06	36,238.06	39,063.40	37,109.54	37,109.54	37,870.91
5. District Funded County Program ADA						
a. County Community Schools	4.10	4.10	4.10	4.10	4.10	4.10
b. Special Education-Special Day Class	4.34	4.34	4.34	4.34	4.34	4.34
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	.46	.46	.46	.46	.46	.46
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	1.11	1.11	1.11	1.11	1.11	1.11
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)	10.01	10.01	10.01	10.01	10.01	10.01

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,248.07	36,248.07	39,073.41	37,119.55	37,119.55	37,880.92
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			161,909,190.00	161,697,203.00	123,363,757.00	123,892,880.00	100,036,055.00	73,586,854.00	100,758,041.00	113,767,113.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,601,294.00	13,601,294.00	49,063,883.00	24,482,330.00	24,482,330.00	49,063,883.00	24,482,330.00	24,482,330.00
Property Taxes	8020-8079		18,808.00	2,307,849.00	2,466,257.00	1,453,045.00	2,068,963.00	23,795,140.00	26,474,659.00	543,124.00
Miscellaneous Funds	8080-8099		0.00	(88,984.00)	(174,911.00)	(134,712.00)	(114,254.00)	(34,378.00)	(112,075.00)	(113,613.00)
Federal Revenue	8100-8299		9,108,628.00	1,181,789.00	(3,092,612.00)	12,135,930.00	(616,370.00)	7,867,217.00	8,664,711.00	1,457,289.00
Other State Revenue	8300-8599		1,541,117.00	2,576,722.00	7,770,362.00	24,707,253.00	7,542,732.00	5,326,545.00	7,261,041.00	3,066,183.00
Other Local Revenue	8600-8799		481,634.00	212,423.00	936,272.00	679,456.00	293,578.00	431,519.00	2,414,395.00	226,124.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			24,751,481.00	19,791,093.00	56,969,251.00	63,323,302.00	33,656,979.00	86,449,926.00	69,185,061.00	29,661,437.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,185,077.00	18,765,255.00	24,676,877.00	25,096,404.00	25,352,010.00	25,411,655.00	24,920,693.00	25,297,886.00
Classified Salaries	2000-2999		4,543,285.00	7,267,836.00	8,090,425.00	8,901,546.00	8,611,163.00	8,877,689.00	8,435,577.00	8,357,719.00
Employee Benefits	3000-3999		10,595,943.00	13,446,754.00	10,264,375.00	42,608,620.00	12,294,541.00	12,483,484.00	12,205,135.00	14,433,701.00
Books and Supplies	4000-4999		748,345.00	3,594,688.00	5,098,141.00	3,235,159.00	5,120,148.00	2,134,505.00	2,871,074.00	3,143,167.00
Services	5000-5999		1,451,611.00	5,446,269.00	5,998,051.00	7,119,704.00	6,480,647.00	7,960,606.00	6,780,531.00	7,220,247.00
Capital Outlay	6000-6599		872,176.00	8,250,636.00	2,277,692.00	1,071,602.00	3,447,987.00	2,459,152.00	1,811,566.00	3,110,705.00
Other Outgo	7000-7499		0.00	2,139.00	3,508.00	(12,548.00)	(549.00)	19,089.00	(25,699.00)	(524,591.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			26,396,437.00	56,773,577.00	56,409,069.00	88,020,487.00	61,305,947.00	59,346,180.00	56,998,877.00	61,038,834.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	150,000.00								
Accounts Receivable	9200-9299	11,396,886.00	2,658,965.00	646,335.00	3,295,035.00	1,404,831.00	1,507,469.00	67,441.00	822,888.00	308,174.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Due From Other Funds	9310									
Stores	9320	240,449.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		11,787,335.00	2,658,965.00	646,335.00	3,295,035.00	1,404,831.00	1,507,469.00	67,441.00	822,888.00	308,174.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,209,935.00	638,522.00	1,630,126.00	92,293.00	17,019.00	307,702.00	0.00		
Due To Other Funds	9610	1,468,686.00	587,474.00	367,171.00	293,737.00	220,304.00	0.00			
Current Loans	9640									
Unearned Revenues	9650	3,267,212.00			2,940,064.00	327,148.00	0.00			
Deferred Inflows of Resources	9690									
SUBTOTAL		29,945,833.00	1,225,996.00	1,997,297.00	3,326,094.00	564,471.00	307,702.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(18,158,498.00)	1,432,969.00	(1,350,962.00)	(31,059.00)	840,360.00	1,199,767.00	67,441.00	822,888.00	308,174.00
E. NET INCREASE/DECREASE (B - C + D)			(211,987.00)	(38,333,446.00)	529,123.00	(23,856,825.00)	(26,449,201.00)	27,171,187.00	13,009,072.00	(31,069,223.00)
F. ENDING CASH (A + E)			161,697,203.00	123,363,757.00	123,892,880.00	100,036,055.00	73,586,854.00	100,758,041.00	113,767,113.00	82,697,890.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			82,697,890.00	87,254,575.00	66,585,202.00	42,252,323.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		49,063,883.00	24,482,330.00	24,482,330.00	49,063,878.00	0.00		370,352,095.00	370,352,095.00
Property Taxes	8020-8079		435,346.00	7,987,061.00	12,598,524.00	18,988,541.00			99,137,317.00	99,137,317.00
Miscellaneous Funds	8080-8099		(166,794.00)	(171,583.00)	(71,763.00)	(188,444.00)			(1,371,511.00)	(1,371,513.00)
Federal Revenue	8100-8299		16,813,779.00	3,465,268.00	1,650,245.00	22,541,943.00	0.00		81,177,817.00	81,177,817.00
Other State Revenue	8300-8599		6,785,031.00	6,043,325.00	955,629.00	19,495,346.00			93,071,286.00	93,071,286.00
Other Local Revenue	8600-8799		723,414.00	337,750.00	268,462.00	3,207,665.00			10,212,692.00	10,212,692.00
Interfund Transfers In	8910-8929					0.00			0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			73,654,659.00	42,144,151.00	39,883,427.00	113,108,929.00	0.00	0.00	652,579,696.00	652,579,694.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		25,286,375.00	25,393,171.00	25,981,047.00	14,241,475.00	0.00		268,607,925.00	268,607,925.00
Classified Salaries	2000-2999		8,690,224.00	8,455,519.00	9,159,715.00	6,338,014.00			95,728,712.00	95,728,712.00
Employee Benefits	3000-3999		12,372,609.00	11,160,430.00	7,650,711.00	12,473,646.00			171,989,949.00	171,989,949.00
Books and Supplies	4000-4999		3,992,646.00	4,029,039.00	4,382,496.00	7,301,686.00			45,651,094.00	45,651,094.00
Services	5000-5999		10,301,327.00	5,999,771.00	6,595,463.00	9,463,263.00			80,817,490.00	80,817,490.00
Capital Outlay	6000-6599		1,221,135.00	2,691,191.00	2,534,254.00	1,494,622.00			31,242,718.00	31,242,718.00
Other Outgo	7000-7499		17,842.00	72,999.00	(257,937.00)	146,391.00			(559,356.00)	(559,356.00)
Interfund Transfers Out	7600-7629					0.00			0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			61,882,158.00	57,802,120.00	56,045,749.00	51,459,097.00	0.00	0.00	693,478,532.00	693,478,532.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	150,000.00							0.00	
Accounts Receivable	9200-9299	11,396,886.00	502,903.00	129,503.00	45,968.00	7,374.00			11,396,886.00	
Due From Other Funds	9310								0.00	
Stores	9320	240,449.00							0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		11,787,335.00	502,903.00	129,503.00	45,968.00	7,374.00	0.00	0.00	11,396,886.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610	25,209,935.00	7,718,719.00	5,140,907.00	8,216,525.00	1,448,122.00			25,209,935.00	
Current Loans	9640	1,468,686.00				0.00			1,468,686.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690	3,267,212.00						0.00	3,267,212.00	
SUBTOTAL		29,945,833.00	7,718,719.00	5,140,907.00	8,216,525.00	1,448,122.00	0.00	0.00	29,945,833.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(18,158,498.00)	(7,215,816.00)	(5,011,404.00)	(8,170,557.00)	(1,440,748.00)	0.00	0.00	(18,548,947.00)	
E. NET INCREASE/DECREASE (B - C + D)			4,556,685.00	(20,669,373.00)	(24,332,879.00)	60,209,084.00	0.00	0.00	(59,447,783.00)	(40,898,838.00)
F. ENDING CASH (A + E)			87,254,575.00	66,585,202.00	42,252,323.00	102,461,407.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									102,461,407.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			102,461,407.00	100,042,148.00	69,711,721.00	76,568,388.00	53,603,443.00	32,360,574.00	61,736,121.00	75,958,463.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,238,119.00	14,238,119.00	49,950,221.00	25,628,613.00	25,628,613.00	49,950,221.00	25,628,613.00	25,628,613.00
Property Taxes	8020-8079		18,808.00	2,307,849.00	2,466,257.00	1,453,045.00	2,068,963.00	23,795,140.00	26,474,659.00	543,124.00
Miscellaneous Funds	8080-8099		0.00	(89,920.00)	(176,750.00)	(136,129.00)	(115,456.00)	(34,739.00)	(113,253.00)	(114,808.00)
Federal Revenue	8100-8299		6,051,015.00	785,082.00	(2,054,475.00)	8,062,103.00	(409,465.00)	5,226,325.00	5,756,114.00	968,102.00
Other State Revenue	8300-8599		1,508,582.00	2,522,324.00	7,606,319.00	24,185,648.00	7,383,494.00	5,214,094.00	7,107,750.00	3,001,452.00
Other Local Revenue	8600-8799		481,634.00	212,423.00	936,272.00	679,456.00	293,578.00	431,519.00	2,414,395.00	226,124.00
Interfund Transfers In	8910-8929		0.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			22,298,158.00	19,975,877.00	58,727,844.00	59,872,736.00	34,849,727.00	84,582,560.00	67,268,278.00	30,252,607.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,864,531.00	18,030,366.00	23,710,476.00	24,113,573.00	24,359,169.00	24,416,478.00	23,944,743.00	24,307,165.00
Classified Salaries	2000-2999		4,342,304.00	6,946,330.00	7,732,530.00	8,507,769.00	8,230,232.00	8,484,968.00	8,062,413.00	7,988,000.00
Employee Benefits	3000-3999		10,108,650.00	12,828,357.00	9,792,331.00	40,649,109.00	11,729,132.00	11,909,386.00	11,643,838.00	13,769,915.00
Books and Supplies	4000-4999		551,785.00	2,650,511.00	3,759,068.00	2,385,415.00	3,775,295.00	1,573,858.00	2,116,961.00	2,317,586.00
Services	5000-5999		1,341,107.00	5,031,669.00	5,541,447.00	6,577,713.00	5,987,305.00	7,354,602.00	6,264,360.00	6,670,603.00
Capital Outlay	6000-6599		509,040.00	4,815,434.00	1,329,362.00	625,434.00	2,012,397.00	1,435,269.00	1,057,310.00	1,815,545.00
Other Outgo	7000-7499			3,637.00	5,963.00	(21,332.00)	(934.00)	32,452.00	(43,689.00)	(891,840.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			24,717,417.00	50,306,304.00	51,871,177.00	82,837,681.00	56,082,596.00	55,207,013.00	53,045,936.00	55,976,974.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	150,000.00	0.00							
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320	240,449.00								

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	0.00								
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		390,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		390,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,419,259.00)	(30,330,427.00)	6,856,667.00	(22,964,945.00)	(21,242,869.00)	29,375,547.00	14,222,342.00	(25,724,367.00)
F. ENDING CASH (A + E)			100,042,148.00	69,711,721.00	76,568,388.00	53,603,443.00	32,360,574.00	61,736,121.00	75,958,463.00	50,234,096.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			50,234,096.00	61,376,372.00	50,038,206.00	39,110,705.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		49,950,221.00	25,628,613.00	25,628,613.00	49,950,223.00			382,048,802.00	
Property Taxes	8020-8079		435,346.00	7,987,061.00	12,598,524.00	18,988,541.00			99,137,317.00	
Miscellaneous Funds	8080-8099		(168,548.00)	(173,387.00)	(72,518.00)	(190,425.00)			(1,385,933.00)	
Federal Revenue	8100-8299		11,169,678.00	2,302,036.00	1,096,285.00	14,974,996.00			53,927,796.00	
Other State Revenue	8300-8599		6,641,789.00	5,915,742.00	935,454.00	19,083,773.00			91,106,421.00	
Other Local Revenue	8600-8799		723,414.00	337,750.00	268,462.00	3,207,665.00			10,212,692.00	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			68,751,900.00	41,997,815.00	40,454,820.00	106,014,773.00	0.00	0.00	635,047,095.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		24,296,104.00	24,398,718.00	24,963,572.00	13,683,750.00			258,088,645.00	
Classified Salaries	2000-2999		8,305,795.00	8,081,473.00	8,754,518.00	6,057,637.00			91,493,969.00	
Employee Benefits	3000-3999		11,803,610.00	10,647,177.00	7,298,865.00	11,900,002.00			164,080,372.00	
Books and Supplies	4000-4999		2,943,941.00	2,970,776.00	3,231,394.00	5,383,833.00			33,660,423.00	
Services	5000-5999		9,517,134.00	5,543,036.00	6,093,380.00	8,742,869.00			74,665,225.00	
Capital Outlay	6000-6599		712,708.00	1,570,698.00	1,479,102.00	872,327.00			18,234,626.00	
Other Outgo	7000-7499		30,332.00	124,103.00	(438,510.00)	248,875.00			(950,943.00)	
Interfund Transfers Out	7600-7629					0.00			0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			57,609,624.00	53,335,981.00	51,382,321.00	46,889,293.00	0.00	0.00	639,272,317.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	150,000.00							0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320	240,449.00							0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	0.00							0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		390,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		390,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			11,142,276.00	(11,338,166.00)	(10,927,501.00)	59,125,480.00	0.00	0.00	(4,225,222.00)	0.00
F. ENDING CASH (A + E)			61,376,372.00	50,038,206.00	39,110,705.00	98,236,185.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									98,236,185.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	268,607,925.00	301	507,116.00	303	268,100,809.00	305	3,217,309.00		307	264,883,500.00	309
2000 - Classified Salaries	95,728,712.00	311	1,081,821.00	313	94,646,891.00	315	3,238,857.00		317	91,408,034.00	319
3000 - Employee Benefits	171,989,949.00	321	6,606,075.00	323	165,383,874.00	325	2,524,493.00		327	162,859,381.00	329
4000 - Books, Supplies Equip Replace. (6500)	64,658,057.00	331	18,603,737.00	333	46,054,320.00	335	5,803,872.00		337	40,250,448.00	339
5000 - Services. . . & 7300 - Indirect Costs	80,116,822.00	341	2,114,318.00	343	78,002,504.00	345	26,182,534.00		347	51,819,970.00	349
TOTAL					652,188,398.00	365	TOTAL			611,221,333.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	216,424,959.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	28,061,787.00 380
3. STRS.	3101 & 3102	62,969,277.00 382
4. PERS.	3201 & 3202	7,889,768.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	5,673,519.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	27,492,625.00 385
7. Unemployment Insurance.	3501 & 3502	1,241,028.00 390
8. Workers' Compensation Insurance.	3601 & 3602	4,715,664.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	217,734.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		354,686,361.00 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	889,178.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	477,252.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	353,319,931.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.58	
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)55	
2. Percentage spent by this district (Part II, Line 15)58	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	611,221,333.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	468,117,899.00	2.50%	479,800,186.00	0.93%	484,245,059.00
2. Federal Revenues	8100-8299	990,000.00	0.00%	990,000.00	0.00%	990,000.00
3. Other State Revenues	8300-8599	8,073,345.00	0.00%	8,073,345.00	0.00%	8,073,345.00
4. Other Local Revenues	8600-8799	3,473,915.00	0.00%	3,473,915.00	0.00%	3,473,915.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(70,323,444.00)	0.94%	(70,984,387.00)	1.05%	(71,732,127.00)
6. Total (Sum lines A1 thru A5c)		410,331,715.00	2.69%	421,353,059.00	0.88%	425,050,192.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				194,761,812.00		191,905,465.00
b. Step & Column Adjustment				1,889,102.00		1,889,102.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(4,745,449.00)		472,123.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	194,761,812.00	-1.47%	191,905,465.00	1.23%	194,266,690.00
2. Classified Salaries						
a. Base Salaries				55,410,934.00		55,873,509.00
b. Step & Column Adjustment				536,078.00		536,078.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(73,503.00)		1,835,605.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,410,934.00	0.83%	55,873,509.00	4.24%	58,245,192.00
3. Employee Benefits	3000-3999	97,325,379.00	-2.34%	95,045,014.00	1.12%	96,107,262.00
4. Books and Supplies	4000-4999	25,252,105.00	-22.67%	19,527,624.00	14.98%	22,453,049.00
5. Services and Other Operating Expenditures	5000-5999	54,381,622.00	-2.13%	53,221,176.00	-1.63%	52,352,684.00
6. Capital Outlay	6000-6999	2,415,110.00	-55.85%	1,066,268.00	0.00%	1,066,268.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	141,312.00	0.00%	141,312.00	0.00%	141,312.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,837,427.00)	0.00%	(5,837,427.00)	0.00%	(5,837,427.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		423,850,847.00	-3.05%	410,942,941.00	1.91%	418,795,030.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(13,519,132.00)		10,410,118.00		6,255,162.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		115,487,633.00		101,968,501.00		112,378,619.00
2. Ending Fund Balance (Sum lines C and D1)		101,968,501.00		112,378,619.00		118,633,781.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	265,798.00		265,798.00		265,798.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				0.00
2. Other Commitments	9760	63,352,098.00		75,930,464.00		83,378,762.00
d. Assigned	9780	10,611,464.00		10,611,464.00		10,611,464.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,739,141.00		25,570,893.00		24,377,757.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		101,968,501.00		112,378,619.00		118,633,781.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,739,141.00		25,570,893.00		24,377,757.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		27,739,141.00		25,570,893.00		24,377,757.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1d. & B2d. 2023-2024 Removal of ICAP Carry over Expenditures & TK Staffing Increase. B1d. & B2d. 2024-2025 Casa Blanca & Riverside Virtual school Administrative Staffing.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	80,187,817.00	-33.98%	52,937,796.00	-50.95%	25,968,334.00
3. Other State Revenues	8300-8599	84,997,941.00	-2.31%	83,033,076.00	-0.06%	82,981,043.00
4. Other Local Revenues	8600-8799	6,738,777.00	0.00%	6,738,777.00	0.00%	6,738,777.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	70,323,444.00	0.94%	70,984,387.00	1.05%	71,732,127.00
6. Total (Sum lines A1 thru A5c)		242,247,979.00	-11.79%	213,694,036.00	-12.30%	187,420,281.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				73,846,113.00		66,183,180.00
b. Step & Column Adjustment				579,393.00		579,393.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,242,326.00)		(12,142,232.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,846,113.00	-10.38%	66,183,180.00	-17.47%	54,620,341.00
2. Classified Salaries						
a. Base Salaries				40,317,778.00		35,620,460.00
b. Step & Column Adjustment				92,026.00		92,026.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(4,789,344.00)		(3,145,998.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,317,778.00	-11.65%	35,620,460.00	-8.57%	32,566,488.00
3. Employee Benefits	3000-3999	74,664,570.00	-7.54%	69,035,358.00	-6.29%	64,691,393.00
4. Books and Supplies	4000-4999	20,398,989.00	-30.72%	14,132,799.00	-20.03%	11,302,496.00
5. Services and Other Operating Expenditures	5000-5999	26,435,868.00	-18.88%	21,444,049.00	-16.26%	17,957,045.00
6. Capital Outlay	6000-6999	28,827,608.00	-40.44%	17,168,358.00	-70.75%	5,022,092.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,136,759.00	-7.62%	4,745,172.00	-5.40%	4,489,031.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		269,627,685.00	-15.32%	228,329,376.00	-16.50%	190,648,886.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(27,379,706.00)		(14,635,340.00)		(3,228,605.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		69,241,965.00		41,862,259.00		27,226,919.00
2. Ending Fund Balance (Sum lines C and D1)		41,862,259.00		27,226,919.00		23,998,314.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	41,862,259.00		27,226,919.00		23,998,314.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,862,259.00		27,226,919.00		23,998,314.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1d. & B2d. 2023-2024 spending down of ESSER, ELO Grant and Special Education Learning Recovery . B1d. & B2d. 2024-2025 Spending down of ESSER and ELO Grants.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	468,117,899.00	2.50%	479,800,186.00	0.93%	484,245,059.00
2. Federal Revenues	8100-8299	81,177,817.00	-33.57%	53,927,796.00	-50.01%	26,958,334.00
3. Other State Revenues	8300-8599	93,071,286.00	-2.11%	91,106,421.00	-0.06%	91,054,388.00
4. Other Local Revenues	8600-8799	10,212,692.00	0.00%	10,212,692.00	0.00%	10,212,692.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		652,579,694.00	-2.69%	635,047,095.00	-3.56%	612,470,473.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				268,607,925.00		258,088,645.00
b. Step & Column Adjustment				2,468,495.00		2,468,495.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,987,775.00)		(11,670,109.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	268,607,925.00	-3.92%	258,088,645.00	-3.57%	248,887,031.00
2. Classified Salaries						
a. Base Salaries				95,728,712.00		91,493,969.00
b. Step & Column Adjustment				628,104.00		628,104.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,862,847.00)		(1,310,393.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	95,728,712.00	-4.42%	91,493,969.00	-0.75%	90,811,680.00
3. Employee Benefits	3000-3999	171,989,949.00	-4.60%	164,080,372.00	-2.00%	160,798,655.00
4. Books and Supplies	4000-4999	45,651,094.00	-26.27%	33,660,423.00	0.28%	33,755,545.00
5. Services and Other Operating Expenditures	5000-5999	80,817,490.00	-7.61%	74,665,225.00	-5.83%	70,309,729.00
6. Capital Outlay	6000-6999	31,242,718.00	-41.64%	18,234,626.00	-66.61%	6,088,360.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	141,312.00	0.00%	141,312.00	0.00%	141,312.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(700,668.00)	55.89%	(1,092,255.00)	23.45%	(1,348,396.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		693,478,532.00	-7.82%	639,272,317.00	-4.67%	609,443,916.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(40,898,838.00)		(4,225,222.00)		3,026,557.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		184,729,598.00		143,830,760.00		139,605,538.00
2. Ending Fund Balance (Sum lines C and D1)		143,830,760.00		139,605,538.00		142,632,095.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	265,798.00		265,798.00		265,798.00
b. Restricted	9740	41,862,259.00		27,226,919.00		23,998,314.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	63,352,098.00		75,930,464.00		83,378,762.00
d. Assigned	9780	10,611,464.00		10,611,464.00		10,611,464.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	27,739,141.00		25,570,893.00		24,377,757.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		143,830,760.00		139,605,538.00		142,632,095.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	27,739,141.00		25,570,893.00		24,377,757.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		27,739,141.00		25,570,893.00		24,377,757.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		37,109.54		37,490.35		36,772.81
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		693,478,532.00		639,272,317.00		609,443,916.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		693,478,532.00		639,272,317.00		609,443,916.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		2.00%		2.00%		2.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		13,869,570.64		12,785,446.34		12,188,878.32
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		13,869,570.64		12,785,446.34		12,188,878.32
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(106,025.00)	0.00	(700,668.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	7,050.00	0.00	102,639.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	105,975.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	98,975.00	0.00	492,054.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,564,866.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,564,866.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	106,025.00	(106,025.00)	700,668.00	(700,668.00)	1,564,866.00	1,564,866.00		

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):

37,109.54

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	38,782	38,762		
	Charter School				
	Total ADA	38,782	38,762	0.1%	Met
Second Prior Year (2020-21)	District Regular	38,331	39,067		
	Charter School				
	Total ADA	38,331	39,067	N/A	Met
First Prior Year (2021-22)	District Regular	39,080	39,063		
	Charter School		0		
	Total ADA	39,080	39,063	0.0%	Met
Budget Year (2022-23)	District Regular	37,871			
	Charter School	0			
	Total ADA	37,871			

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):

37,109.5

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	40,473	40,159		
	Charter School				
	Total Enrollment	40,473	40,159	0.8%	Met
Second Prior Year (2020-21)	District Regular	39,956	39,436		
	Charter School				
	Total Enrollment	39,956	39,436	1.3%	Not Met
First Prior Year (2021-22)	District Regular	39,094	39,605		
	Charter School				
	Total Enrollment	39,094	39,605	N/A	Met

Budget Year (2022-23)		
District Regular	39,324	
Charter School		
Total Enrollment	39,324	

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	38,317	40,159
	Charter School		0
	Total ADA/Enrollment	38,317	40,159
Second Prior Year (2020-21)	District Regular	39,067	39,436
	Charter School	0	
	Total ADA/Enrollment	39,067	39,436
First Prior Year (2021-22)	District Regular	36,238	39,605
	Charter School		
	Total ADA/Enrollment	36,238	39,605
Historical Average Ratio:			95.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.8%

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	37,110	39,324	94.4%	Met
	Charter School	0			
	Total ADA/Enrollment	37,110	39,324		
1st Subsequent Year (2023-24)	District Regular	36,753	38,946	94.4%	Met
	Charter School				
	Total ADA/Enrollment	36,753	38,946		
2nd Subsequent Year (2024-25)	District Regular	35,961	38,107	94.4%	Met
	Charter School				
	Total ADA/Enrollment	35,961	38,107		

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	39,073.41	37,880.92	37,480.34	36,762.80
b. Prior Year ADA (Funded)		39,073.41	37,880.92	37,480.34
c. Difference (Step 1a minus Step 1b)		(1,192.49)	(400.58)	(717.54)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.05%)	(1.06%)	(1.91%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		446,694,016.00	468,117,899.00	479,800,186.00
b1. COLA percentage		6.56%	3.61%	3.64%
b2. COLA amount (proxy for purposes of this criterion)		29,303,127.45	16,899,056.15	17,464,726.77
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	3.6%	3.6%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.5%	2.6%	1.7%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.51% to 4.51%	1.55% to 3.55%	0.73% to 2.73%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	86,426,147.00	99,137,317.00	99,137,317.00	99,137,317.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	447,974,702.00	469,489,412.00	481,186,119.00	485,657,602.00
District's Projected Change in LCFF Revenue:		4.80%	2.49%	.93%
LCFF Revenue Standard		2.51% to 4.51%	1.55% to 3.55%	0.73% to 2.73%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The single-year unduplicated pupil percentage increased from 72.22% in 2021-2022 to 75.43% in 2022-2023, generating additional supplemental/concentration grant funding.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	293,509,944.63	337,788,553.78	86.9%
Second Prior Year (2020-21)	288,903,135.83	328,042,596.65	88.1%
First Prior Year (2021-22)	302,192,545.00	366,956,065.00	82.4%
Historical Average Ratio:			85.8%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	347,498,125.00	423,850,847.00	82.0%	Not Met
1st Subsequent Year (2023-24)	342,823,988.00	410,942,941.00	83.4%	Met
2nd Subsequent Year (2024-25)	348,619,144.00	418,795,030.00	83.2%	Met

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

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

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

Explanation:
(required if NOT met)

The 2022-2023 Budget Year includes significant one-time textbook adoption and LCAP Carry over expenditures funded from Committed ending fund balances. These expenditures are removed in 2023-2024 and the projected ratio of unrestricted salaries and benefits to total unrestricted General Fund expenditures returns to a standard ratio.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.51%	2.55%	1.73%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-6.49% to 13.51%	-7.45% to 12.55%	-8.27% to 11.73%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-1.49% to 8.51%	-2.45% to 7.55%	-3.27% to 6.73%

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)	59,128,274.00		
Budget Year (2022-23)	81,177,817.00	37.29%	Yes
1st Subsequent Year (2023-24)	53,927,796.00	(33.57%)	Yes

2nd Subsequent Year (2024-25)	26,958,334.00	(50.01%)	Yes
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Explanation:
(required if Yes)

Federal Revenues increase in the budget year for projected ESSER spending. In 2023-2024 & 2024-2025, Federal Revenues decrease as full ESSER allocations are spent down.

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

First Prior Year (2021-22)	106,882,116.00		
Budget Year (2022-23)	93,071,286.00	(12.92%)	Yes
1st Subsequent Year (2023-24)	91,106,421.00	(2.11%)	No
2nd Subsequent Year (2024-25)	91,054,388.00	(.06%)	No

Explanation:
(required if Yes)

State Revenues are decreasing in the budget year for the removal of revenue for the Educator Effectiveness Block Grant, the A-G Completion Grant, and other one-time grants.

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

First Prior Year (2021-22)	12,034,079.00		
Budget Year (2022-23)	10,212,692.00	(15.14%)	Yes
1st Subsequent Year (2023-24)	10,212,692.00	0.00%	No
2nd Subsequent Year (2024-25)	10,212,692.00	0.00%	No

Explanation:
(required if Yes)

Local Revenues are decreasing in the budget year for the removal of a CARE Credit from First Student and for other local revenue that is budgeted throughout the year as it is received.

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

First Prior Year (2021-22)	32,457,855.00		
Budget Year (2022-23)	45,651,094.00	40.65%	Yes
1st Subsequent Year (2023-24)	33,660,423.00	(26.27%)	Yes
2nd Subsequent Year (2024-25)	33,755,545.00	.28%	No

Explanation:
(required if Yes)

The 2022-2023 Budget Year includes significant one-time textbook adoption and LCAP Carry over expenditures funded from Committed ending fund balances. These expenditures are removed in 2023-2024.

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

First Prior Year (2021-22)	72,884,668.00		
Budget Year (2022-23)	80,817,490.00	10.88%	Yes
1st Subsequent Year (2023-24)	74,665,225.00	(7.61%)	Yes
2nd Subsequent Year (2024-25)	70,309,729.00	(5.83%)	Yes

Explanation:
(required if Yes)

The 2022-2023 Budget Year includes an increase in Services for a projected SERP payment, as well as increases for utilities, deferred maintenance, and an LCAP Carry over Action for communication tools. In 2023-2024, Services budgets decrease for spending down of ESSER and LCAP Carry over budgets. In 2024-2025, budgets decrease further for final spending down of ESSER and the removal of a SERP payment.

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)	178,044,469.00		
Budget Year (2022-23)	184,461,795.00	3.60%	Met
1st Subsequent Year (2023-24)	155,246,909.00	(15.84%)	Not Met
2nd Subsequent Year (2024-25)	128,225,414.00	(17.41%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	105,342,523.00		
Budget Year (2022-23)	126,468,584.00	20.05%	Not Met
1st Subsequent Year (2023-24)	108,325,648.00	(14.35%)	Not Met
2nd Subsequent Year (2024-25)	104,065,274.00	(3.93%)	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal Revenues increase in the budget year for projected ESSER spending. In 2023-2024 & 2024-2025, Federal Revenues decrease as full ESSER allocations are spent down.

Explanation:

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

State Revenues are decreasing in the budget year for the removal of revenue for the Educator Effectiveness Block Grant, the A-G Completion Grant, and other one-time grants.

Explanation:

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

Local Revenues are decreasing in the budget year for the removal of a CARE Credit from First Student and for other local revenue that is budgeted throughout the year as it is received.

- 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)

The 2022-2023 Budget Year includes significant one-time textbook adoption and LCAP Carry over expenditures funded from Committed ending fund balances. These expenditures are removed in 2023-2024.

if NOT met)

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

The 2022-2023 Budget Year includes an increase in Services for a projected SERP payment, as well as increases for utilities, deferred maintenance, and an LCAP Carry over Action for communication tools. In 2023-2024, Services budgets decrease for spending down of ESSER and LCAP Carry over budgets. In 2024-2025, budgets decrease further for final spending down of ESSER and the removal of a SERP payment.

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?	<input type="text"/>
	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)	<input type="text" value="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)	<input type="text" value="612,325,962.00"/>		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="612,325,962.00"/>	<input type="text" value="18,369,778.86"/>	<input type="text" value="18,378,001.00"/>
			Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	20,182,087.00	21,381,168.00	22,674,449.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,371,116.00)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	18,810,971.00	21,381,168.00	22,674,449.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	504,552,186.99	534,529,199.47	566,861,226.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	504,552,186.99	534,529,199.47	566,861,226.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.7%	4.0%	4.0%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.2%	1.3%	1.3%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund	and Other Financing	(If Net Change in	
	Balance	Uses	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	17,041,244.62	337,788,553.78	N/A	Met
Second Prior Year (2020-21)	32,520,379.10	328,042,596.65	N/A	Met
First Prior Year (2021-22)	33,093,119.00	366,956,065.00	N/A	Met
Budget Year (2022-23) (Information only)	(13,519,132.00)	423,850,847.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	30,327,189.00	32,832,890.16	N/A	Met
Second Prior Year (2020-21)	43,236,359.74	49,874,134.78	N/A	Met
First Prior Year (2021-22)	79,094,194.00	82,394,514.00	N/A	Met
Budget Year (2022-23) (Information only)	115,487,633.00			

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

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	37,110	37,490	36,773

Subsequent Years, Form MYP, Line F2, if available.)

District's Reserve Standard Percentage Level:

2%	2%	2%
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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?

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	693,478,532.00	639,272,317.00	609,443,916.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	693,478,532.00	639,272,317.00	609,443,916.00
4. Reserve Standard Percentage Level	2%	2%	2%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,869,570.64	12,785,446.34	12,188,878.32
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)	13,869,570.64	12,785,446.34	12,188,878.32

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	27,739,141.00	25,570,893.00	24,377,757.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		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)	27,739,141.00	25,570,893.00	24,377,757.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):		13,869,570.64	12,785,446.34	12,188,878.32
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)**SUPPLEMENTAL INFORMATION**

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

**-10.0% to +10.0% or
-\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

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

First Prior Year (2021-22)	(60,292,541.00)			
Budget Year (2022-23)	(70,323,444.00)	10,030,903.00	16.6%	Not Met
1st Subsequent Year (2023-24)	(70,984,387.00)	660,943.00	.9%	Met
2nd Subsequent Year (2024-25)	(71,732,127.00)	747,740.00	1.1%	Met

1b. Transfers In, General Fund *

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

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	1,723,805.00			
Budget Year (2022-23)	0.00	(1,723,805.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The 2021-2022 Estimated Actual budget reflects significant savings in Special Education as a result of vacancies and American Rescue Plan funding sources for specific Special Education services. As a result, the 2021-2022 Estimated Actual contribution is significantly lower than the 2022-2023 Budget Year contribution. In subsequent years, the contribution returns to normal levels.

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)

The 2021-2022 Estimated Actual budget reflects a transfer out of the General Fund from the In-Person Instruction Grant to support the Self-Insurance Fund and increased expenditures reflected in that fund as a result of the pandemic. This transfer out is removed and does not continue in the 2022-2023 Budget Year.

1d.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation	6	Developer Fees	Fund 56	12,577,098
General Obligation Bonds	Varies	Fund 51 Bond Fund Tax Levies 861X	Fund 51 / Object 74XX	348,599,000
Supp Early Retirement Program	Varies	General Fund	Fund 03 / Object 58XX	17,751,190
State School Building Loans				
Compensated Absences	Ongoing	All Funds 8XXX or EFB 97XX	All Funds Objects 1000-3999	8,005,324

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

TOTAL:				386,932,612

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	1,570,551	1,573,466	1,572,158	1,573,248
General Obligation Bonds	17,969,000	17,969,000	17,969,000	17,969,000
Supp Early Retirement Program	6,107,517	6,107,517	2,768,078	2,768,078
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	25,647,068	25,649,983	22,309,236	22,310,326
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

The increased debt service payment is \$2,000 and will be supported with ending fund balance.

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:

Health care benefits are provided to certificated employees who retire from the District on or after age 55 with at least 10 years of service to the District. Coverage is until age 65. Benefits are provided to classified employees who retire from the District on or after age 50 with at least 10 years of service until age 65. The District contributes 100% of the amount of the premiums for certificated retirees and an annual entitlement for classified retirees. The District does not contribute toward dependents.

- 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
	28,998,965

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	62,332,287.00
b. OPEB plan(s) fiduciary net position (if applicable)	23,593,394.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	38,738,893.00
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	Jul 01, 2020

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	5,679,000.00	5,915,000.00	6,166,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	6,051,012.00	6,051,012.00	6,051,012.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,759,450.00	4,682,584.00	4,885,697.00
d. Number of retirees receiving OPEB benefits	436.00	436.00	436.00

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

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

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

Yes

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

The District is self-insured for workers' compensation. The self-insured retention (SIR) of \$350,000 is administered in the District's workers' compensation self-insured fund. SIR is defined as the dollar amount specified in a liability insurance policy that must be paid by the insured before the excess insurance policy will respond to a loss. Workers' compensation claims in excess of the \$350,000 SIR are covered up to \$50,000,000 through excess insurance. Workers' compensation reserve requirements are based on an actuarial study. The last actuarial study is from 2022. The District maintains a self-insured health plan. The SIR is administered in the District's medical self-insurance fund. Medical claims in excess of \$175,000 SIR are covered up to \$2,000,000 lifetime maximum benefit per member through excess insurance. Self-insurance reserve requirements are based on actuarial study dated 2021. The District participates in the Alliance of Schools for Cooperative Insurance Program ("ASCIP") public risk pool JPA for property and liability, crime, and auto physical damage. The SIR is \$25,000 on property damage and \$100,000 for liability. Property is covered up to \$600,000,000 and liability up to \$55,000,000.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	12,403,994.00
b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	(2022-23)	(2023-24)	(2024-25)
Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	35,340,150.00	35,340,150.00	35,340,150.00
b. Amount contributed (funded) for self-insurance programs	35,340,150.00	35,340,150.00	35,340,150.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2077.48	2043.79	2031.79	2004.79

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.

Compensation

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

2789315

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		(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	3137504.99	3137504.99	3137504.99
3.	Percent change in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year

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

		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	1383.16	1423.04	1426.04	1428.04

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.

Compensation.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1096499.19						
		<table><tr><td>Budget Year</td><td>1st Subsequent Year</td><td>2nd Subsequent Year</td></tr><tr><td>(2022-23)</td><td>(2023-24)</td><td>(2024-25)</td></tr></table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						
7.	Amount included for any tentative salary schedule increases	<table><tr><td>0</td><td>0</td><td>0</td></tr></table>	0	0	0			
0	0	0						
		<table><tr><td>Budget Year</td><td>1st Subsequent Year</td><td>2nd Subsequent Year</td></tr><tr><td>(2022-23)</td><td>(2023-24)</td><td>(2024-25)</td></tr></table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)
Budget Year	1st Subsequent Year	2nd Subsequent Year						
(2022-23)	(2023-24)	(2024-25)						

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

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

Yes	Yes	Yes
No		

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	920555.09	920555.09	920555.09
3.	Percent change in step & column over prior year			

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	243.42	241.42	241.42	241.42

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

**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			

Management/Supervisor/Confidential

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?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

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 16, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

No

Yes

No

No

No

No

No

No

Yes

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

Comments:

(optional)

A9. Superintendent Renee Hill has held the position since July 1, 2021. Assistant Superintendent of Business Services Erin Power has held the position since July 1, 2021. Both held positions in the Riverside Unified School District prior to July 1, 2021.

[illegible]

