

**Central Union High  
School District**

**2021-2022**

**Estimated Actuals**

**2022-2023**

**Budget**

# Central Union High School District

ESTIMATED ACTUALS  
2021-2022

ADOPTED BUDGET  
2022-2023

June 28, 2022



## **Estimated and Adopted Budget Overview**

During the months of May and June each year, the District finalizes its budget for the upcoming fiscal year. In order to develop the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into State and District formulas in order to finalize the budget for the next fiscal year. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget. Additionally, during the fiscal year, the District will provide two interim reports to the Board of Trustees; one in December and one in March. These interim reports provide an update to the financial statements of the District as information becomes available from Sacramento.

This Estimated/Adopted Budget Report includes two major components:

1. A narrative regarding current fiscal considerations, budget assumptions and budget projections for the upcoming fiscal year.
2. The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
  - a. Multi Year Projection (MYP)
  - b. Cash Flow Projection
  - c. Criteria and Standards Report



## **State Information**

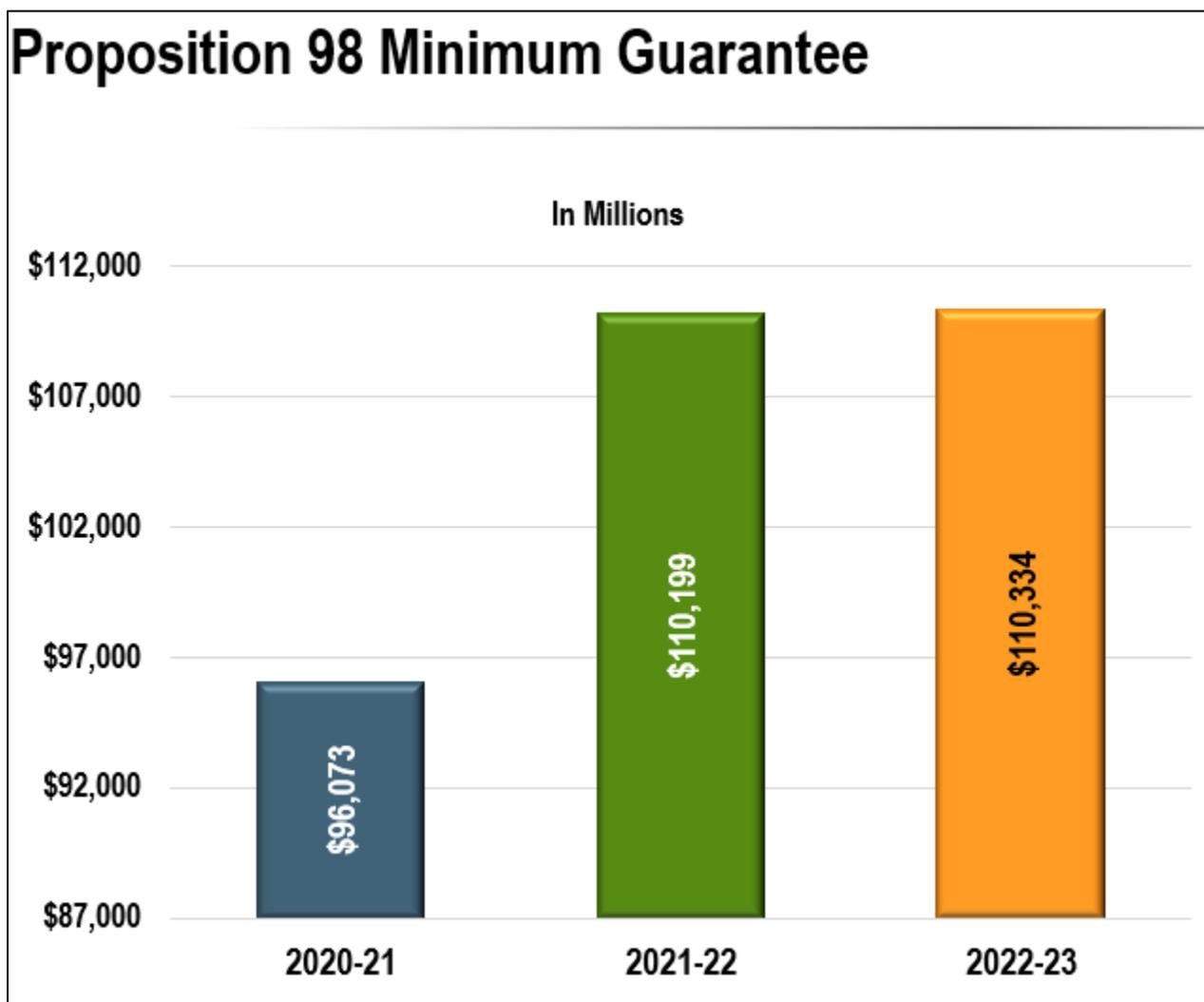
Governor Gavin Newsom unveiled his May Revise Budget for 2022-23 that reaches \$300.7 billion budget for the State of California. General Fund revenues are estimated to be nearly \$55 billion higher than in January. Just two years ago, schools were facing a potential 10% cut alongside billions of dollars in deferred state payments in order to help the state address an estimated \$54 billion State Budget shortfall. It is estimated that the State will have as reserve of \$41 billion at the end of 2022-23. This is an undeniable V-shaped recovery for the State of California.

Outside of education, the Governor is focused on inflation relief in the form of direct payments to Californians; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; universal preschool, health care accessibility, environmental clean-up, and violence prevention.

As a reminder of education funding history, for 2020-21, the Governor provided an unfunded Cost of Living Adjustment (COLA) of 2.31%. This unfunded percentage is folded and funded as part of, and not in addition to, the 2021-22 “Mega” COLA of 5.07%.

As part of the May Revision estimates, Education funding for 2022-23 is proposed to increase from the Governor’s January initial proposal of \$101.9 billion to the May Revision Budget of \$110.3 billion or nearly \$8.4 billion more. If compared to 2020-21, Proposition 98 increased by \$14.1 billion. But as compared to the 2021-22 funding level, Proposition 98 minimum guarantee is expected to grow by \$135 million.

Below is a chart that details the changes in State funding for Prop. 98 over the last two years and estimated for 2022-23.



Governor Newsom does not include any new funding in 2022-23 for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS). The CalSTRS employer rate will increase from 16.92% for 2021–22 to 19.92% in 2022-23. In contrast, the CalPERS Board approved the employer contribution rate for 2021–22 at 22.91% and is expected to increase to 25.37% for 2022-23.

During Governor Brown's tenure, he established a "Rainy Day Fund" – Budget Stabilization Account (BSA) in order to hedge off future economic downturns in the State's economy. In 2020-21, the State drew down \$7.8 billion of the \$16.1 billion in the fund. This was the first time a withdrawal was made since the inception in 2014. This left the BSA with approximately \$8.3 billion. Due to the improved State revenues the BSA Balance in 2021-22 will be approximately \$20.3 billion and is project to reach \$23.3 billion in 2022-23.

**Local Control Funding Formula (LCFF) & Local Control Accountability Plan (LCAP)**

In 2018-19, the District received full implementation of LCFF funding. The District reached 100% of its LCFF target and eliminated the funding gap during 2018-19. In 2019-20, since the target had been reached, the District only received the statutory COLA of 3.26% as additional funding for the LCFF. This only generated approximately \$1.63 million in new revenues. The LCFF was basically flat in 2020-21 since the statutory COLA of 2.31% was not funded as per the State Budget Act.

The 2021-20 Budget -May Revision increases the cost-of-living adjustment (COLA) provided in the Governor's Budget in two ways. First, the May Revision recognizes the statutory COLA for 2021–22 as 1.70% or an increase of 0.2% from the Governor's January Budget. Second, an additional \$520 million in Proposition 98 General Fund revenues is being proposed to increase the COLA applicable to the LCFF by an additional 1.00% which brings it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, results in an LCFF COLA of 5.07% for 2021–22.

The chart below is a comparison of the Governor's January Budget to the May Revision Budget. As noted, the proposed LCFF funding went from \$3.3 billion to \$6.1 billion. The 2022-23 Statutory COLA is 6.56%.

Item	Governor's Budget	May Revision
<b>LCFF Funding Increase</b>	<b>\$3.3 billion</b>	<b>\$6.1 billion</b>
<b>Proposition 98 Minimum Guarantee</b>		
2020-21	\$95.9 billion	\$96.1 billion
2021-22	\$99.1 billion	\$110.2 billion
2022-23	\$102.0 billion	\$110.3 billion
<b>2022-23 Statutory COLA</b>	<b>5.33%</b>	<b>6.56%</b>
<b>One-Time Discretionary Funds</b>	<b>\$0</b>	<b>\$8 billion</b>

### Purpose of Supplemental & Concentration Funding

One of the main principals of the new funding model is to target funding towards meeting the needs of disadvantaged students that are identified under the following three categories: English Language Learners, Low Income Students (pupils eligible for free and reduced price meals), and Foster Youth. The targeted students are referred to as “unduplicated pupils” since no student can be counted more than once no matter if they fall under more than one student category under the LCFF model.

The targeted funding resources for these students are called Supplemental and Concentration Grant Funds (S&C) and is based on the percentage of unduplicated students identified in the three categories stated above. Districts are to target these particular funds based on the Local Control and Accountability Plan.

The Local Control and Accountability Plan and Annual Update or what is commonly known as LCAP is the accountability mechanism of the LCFF and is a planning tool that delineates how the district will meet identified needs, specified goals, and priorities in terms of services and actions necessary in achieving these goals.

The main principal of the LCAP is to show **how** the district will provide increased or improved services to “unduplicated” pupils. Now that the LCFF no longer has a Funding Gap, S&C funding is based on full funding. Services for unduplicated pupils must be increase/improved to the full percentage of S&C dollars provided to the District as compared to the Base Grant funding of the LCFF. The CUHSD’s three year average percentage of unduplicated students enrolled in our District is 76.61%. The estimated total funding for Supplemental and Concentration Grant for 2021-22 is approximately \$10.6 million. As a comparison, the District received approximately \$10.1 million in S&C dollars for 2019-20.

A summary of the Central Union High School District’s estimated LCFF & LCAP Funding is shown below:

	2021-22	Est. 2022-23
Estimated Base Grant*	\$40,748,450	\$44,000,680
Estimated Supplemental/Concentration Grants (Based on LCFF Calculation)	\$12,057,263	\$13,307,566
<b>Estimated Total LCFF Funding</b>	<b>\$52,805,713</b>	<b>\$57,308,246</b>
Percentage to Increase or Improve Services	29.59%	30.24%

\*Calculated Based Grant excludes Targeted Instructional Improvement Block Grant & Home to School Transportation Funding as per the LCFF calculation.

### **Enrollment/Average Daily Attendance (ADA) – District History and Projection**

A District’s annual enrollment count is taken in October for that particular school year and is used for estimating staffing and facility needs. This enrollment count is called the October California Basic Educational Data System (CBEDS) count. Based on feeder school enrollment counts, the projected enrollment for the Central Union High School District for 2021-2022 was 4,115. Actual Central Union High School enrollment for 2021-22 was 4,116. This is an actual decrease of 24 students compared to 2021-2022. The District is anticipating, based on current feeder enrollment counts, that Since our 2022-23 estimated enrollment count will be 4,069 or 47 less than 2021-22.

For the majority of districts, the ADA is the most important piece of State funding as this is used to

calculate LCFF funding. For 2022-23, the District's LCFF accounts for **98%** of the total Unrestricted General Fund dollars. Even small fluctuations in the ADA can mean tens of thousands of dollars as a gain or loss in State revenues. District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenue does not fluctuate greatly from the District's budgeted revenue. A 1% fluctuation in the District's ADA attendance would equate to a gain or loss of approximately +/- **\$573,000**.

Beginning in 2015-16, the District launched an aggressive Attendance Improvement Campaign that involved staff from all school campuses. Since then, attendance percentages are continuously reviewed, various forms have been revised, parent notifications and communication has improved, and media outreach is being used to enhance public awareness on the importance of student attendance. Due to this effort, the District has decreased chronic absenteeism and increased attendance percentages from 2015-16 to 2019-20. Have said this, the Covid-19 pandemic did significantly impact 2020-21 and 2021-22.

The District's ADA percentage for 2016-17 was 95.38% as compared to the High School Statewide average of 94.05. In 2017-18, the District's ADA percentage increased by **0.36%** to **95.74%** while the state-wide ADA for was **93.93%**. The District's ADA % for 2018-19 increase to **95.95%**. Due to the pandemic, the State Legislature passed a bill to account for P-2 through the last full attendance month prior to the schools closing in 2019-20. For CUHSD, we account for P-2 through Month 7 instead of Month 8. Given this adjustment, the District's P-2 ADA for 2019-20 is 3,999.79 and our attendance percentage was **96.10%**. Based on this bill, the 2019-20 P-2 ADA was established as a "hold harmless" ADA level and was used for to establish funding for 2020-21 and 2021-22.

Based on the May Revise, the Governor and the Legislature are in agreement in provide a Declining Enrollment Protection solution to the loss of ADA based on declining attendance and enrollment for school districts. The proposal would use the computed average ADA using the prior three years' ADA.

The line graph in Table 1 below provides an illustration of the ADA-to-Enrollment history as well as the three year average ADA for 2022-23.

**Table 1**

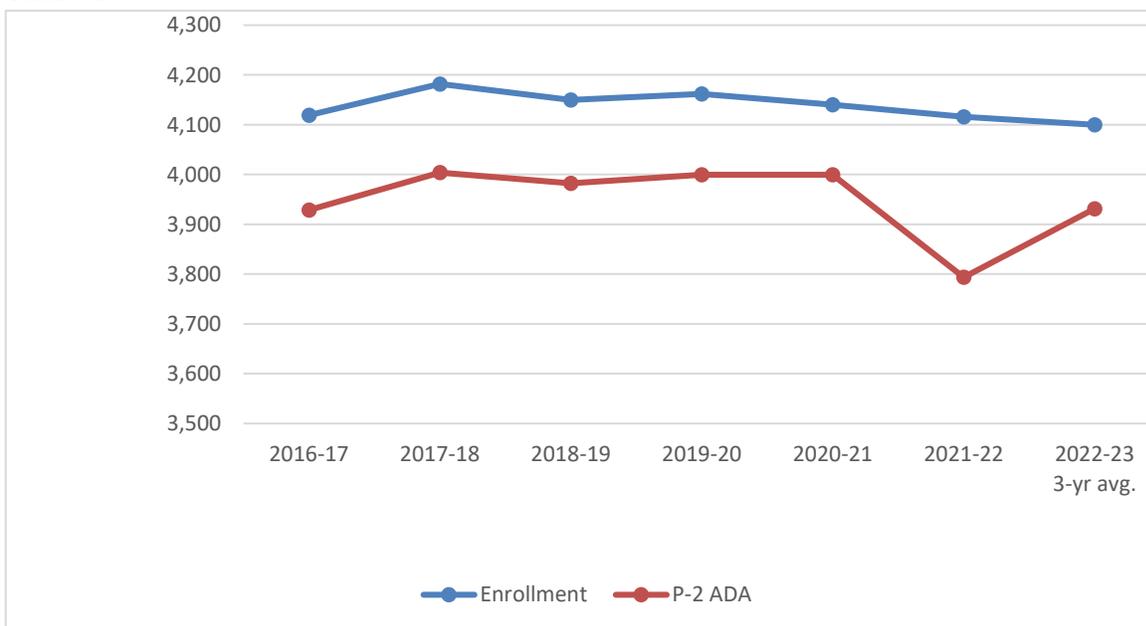


Table 2 below provides the District's ADA-to –Enrollment history. As noted for 2022-23, the District will greatly benefit from the proposed three year average which will essentially bring the ADA back up to nearly the 3,999.79 established in 2019-20. Instead of having an ADA drop of 206 as listed for 2021-22, the District will only be 68.71 ADA lower than the current funded ADA.

**Table 2**

<b>Central Union High School District</b>								
<b>CALPADS Enrollment vs. P-2 Attendance</b>								
					Oct. 2, 2019	Oct. 7, 2020	Oct. 6, 2021	2022-23
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22	3 -Yr Avg
CALPADS Enrollment (October Snapshot)	4,119	<b>4,182</b>	4,150	4,162	4,140	4,116		
Change in Enrollment	(1)	63	(32)	12	(22)	(24)		
Percentage Change	-0.02%	1.53%	-0.77%	0.29%	-0.53%	-0.58%		
							Projected	
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
P-2 Actual Attendance	3,928.80	4,003.96	3,982.12	3,999.79	3,999.79	<b>3,793.67</b>		<b>3,931.08</b>
Change in ADA Attendance P/Y	13	75	(22)	18	0	(206)		
Percentage Change	0.32%	1.91%	-0.55%	0.44%	0.00%	-5.15%		
P-2 Actual Attendance as a % of CALPADS Enrollment	95.38%	95.74%	95.95%	96.10%	96.61%	92.17%		

**Revenue, Expenditures, Summary (Comparing 2021-22 EA to 2022-23 July 1 Budget)**

The following chart is a comparison of the 2021-22 Estimated Actuals to the 2022-23 Adopted July 1 Budget. This chart includes information on the budgeted amounts within each fiscal year with a description of the main reason as to the difference between the years. The first chart compares the Unrestricted Revenues and Expenditures between the years and the second chart provides a comparison of the Restricted Revenues and Expenditures.

## 2021-22 Estimated Actuals Comparison with 2022-23 Adopted Budget

Unrestricted	2021-22 Estimated Actuals	2022-23 Adopted Budget	Variance	Reason Variance or Change
2021-22 Estimated Actuals compared to 2022-23 Adopted Budget				
<b>Beginning Balance</b>	14,720,199	9,211,154	-5,509,045	
<b>Revenues:</b>				
<b>LCFF Sources</b>				Increase due to the COLA adjustment of 6.56%
LCFF Sources	53,957,402	57,921,789	3,964,387	
Federal Revenues	0	0		None
State Revenues	858,014	873,037	15,023	Slight increase due to Madated Block Gra
Local Revenues	454,923	313,500	(141,423)	Slight modification in anticipated Redevelopment Agency funds
<b>Total Revenues</b>	<b>55,270,339</b>	<b>59,108,326</b>	<b>3,837,987</b>	
<b>Expenditures:</b>				
Certificated Salaries	24,416,279	24,268,374	(147,905)	Slight decrease in budgeted Certificated Salaries. Will adjust for potential 6th period assignments at Revised Budget once master schedule has been determined
Classified Salaries	7,165,000	7,586,231	421,231	Increased Budgeted Classified Salaries based on proposed LCAP Plan for new positions
Employee Benefits	10,814,432	11,413,628	599,196	Based on salaries. STRS cost % going from 16.92% to 19.10%. PERS % going from 22.91% to 25.37%.
Books & Supplies	4,434,408	9,555,984	5,121,576	The large increase is due to a shift in projected unspent resources in the LCAP from 2021-22 to 2022-23. The budget for 2022-23 was increased to plan for these expenditures.
Services & Operating Exp.	5,936,327	5,283,786	(652,542)	Reduction due to completion of STEM Building and Budgeted LCAP.
Capital Outlay	886,861	1,136,200	249,339	The budget increased based on projected expenditures of the IT Dept. to meet the technology needs of the
Other Outgo (Excluding Transfers of Indire	677,185	747,603	70,418	Increased outgo to ICOE portion of the LCFF based on additional COLA funding
Other Outgo (Transfers of Indirect)	(904,999)	(829,112)	75,887	Costs Transfers. Will adjust at Revised Budget
Transfers Out	3,000,000	1,000,000	(2,000,000)	Board approved \$1M at July 1, 2021 for Deferred Maint. Based on Facility Improvement Projects/Deferred Maint. for 2021-22 and 2022-23, an additional transfer is being proposed for \$2M for a total of \$3M in 2021-22. Another \$1M is being proposed to meet costs of the scheduled projects.
Contributions of Restricted Programs	4,353,889	4,578,569	224,680	Contributions are projected to increase to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
<b>Total Expenditures</b>	<b>60,779,384</b>	<b>64,741,264</b>	<b>3,961,880</b>	
<b>Net Change</b>	<b>(5,509,045)</b>	<b>(5,632,938)</b>	<b>(123,893)</b>	
<b>Ending Balance</b>	<b>9,211,154</b>	<b>3,578,216</b>		

<b>Restricted</b>	2021-22	2022-23		
2021-22 Estimated Actuals compared to 2022-23 Adopted Budget	Estimated Actuals	Adopted Budget	Variance	Reason for the Variance or Change
<b>Beginning Balance</b>	5,547,392	4,167,167	(1,380,225)	
<b>Revenues:</b>				
<b>LCFF Sources</b>	0	0	0	The LCFF is Unrestricted Funding. Would not be reported here.
<b>Federal Revenues</b>	18,308,047	16,323,628	(1,984,419)	the spending down of ESSER/GEER funds. Unspent or Deferred Revenue is accounted at the limit that expenditures are budgeted.
<b>State Revenues</b>	8,847,516	8,997,975	150,460	State Revenue increased to account for proposed increase of Expanded Learning Opportunity (ELO) Grant budget
<b>Local Revenues</b>	2,870,027	2,913,660	43,634	Slight modification based on Strong Workforce and Redevelopment Agency revenue
<b>Total Revenues</b>	30,025,589	28,235,263	(1,790,325)	
<b>Expenditures:</b>				
<b>Certificated Salaries</b>	5,166,540	5,110,763	(55,776)	Reduction due to extra period assignment adjustments in ELO and Special Education.
<b>Classified Salaries</b>	2,117,033	2,263,047	146,014	Increase in budgeted Classified Salaries based on ELO planned classified instructional staffing.
<b>Employee Benefits</b>	5,260,027	5,418,250	158,223	Based on salaries. STRS cost % going from 16.92% to 19.10% PERS % going from 22.91% to 25.37%
<b>Books &amp; Supplies</b>	10,196,407	8,624,419	(1,571,988)	Large reduction in budgeted expenditures for ESSER II (program spent), ESSER III (PPE Supplies) and Title I
<b>Services &amp; Operating Exp.</b>	7,899,756	6,836,715	(1,063,042)	Reduced due to the spending down of ESSER II, reduction in ESSER III Learning Loss, and ELO
<b>Capital Outlay</b>	4,334,701	4,021,490	(313,211)	Reduced due to the spending down of ESSER II/GEER I and the completion of certain projects.
<b>Other Outgo (Excluding Transfers of Indirect)</b>	0	0	0	
<b>Other Outgo (Transfers of Indirect)</b>	785,239	709,352	(75,887)	Projected Indirect Cost transfer reduced based on reduced program
<b>Transfers Out</b>	0	0	0	
<b>Contributions of Restricted Programs</b>	(4,353,889)	(4,578,569)	(224,680)	Contributions are projected to increase to cover estimated costs in Title I, Special Education, and Routine Restricted Maintenance.
<b>Total Expenditures</b>	31,405,813	28,405,467	(3,000,347)	
<b>Net Change</b>	(1,380,225)	(170,203)	1,210,021	
<b>Ending Balance</b>	4,167,167	3,996,964		

For 2021-22, the Net Increase (Decrease) in the combined Unrestricted/Restricted Fund Balance is approximately (\$6,889,269.25). The majority of this is due to the anticipated expenditures in LCAP and the Federal Stimulus dollars. It is projected that the LCAP will have a large amount of unspent Supplemental & Concentration funds in 2021-22. Due to the fact that it is unknown to what level and to what Goal/Action will continue to have expenditures for the remainder of the 2021-22 fiscal year, the Estimated Actual Budget will remain unchanged in terms of its identified budget. The District, when it closes the books, will finalize the actual expenditures for LCAP and modify the carryover amount in the September 2022-23 Budget.

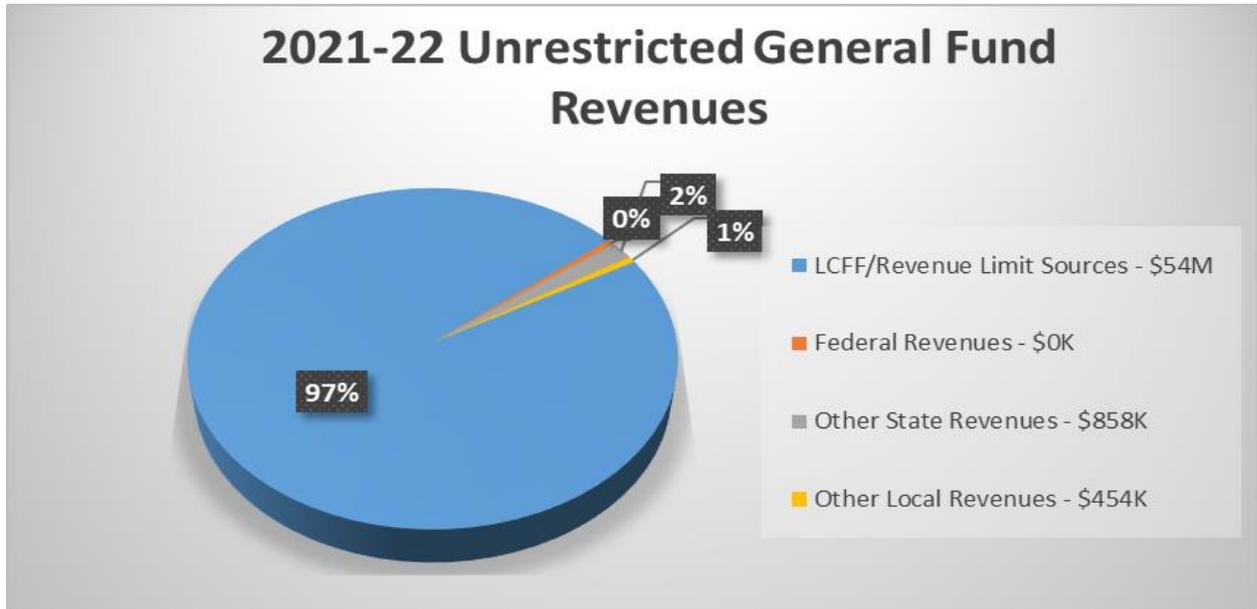
Below is an estimate of the possible unspent funds for Supplemental & Concentration funds in the 2021-22 LCAP and the proposed Goal/Action on where these funds will continue to increase and improve services for students in 2022-23.

<b>Carryover Plan for 22-23:</b>			
	<b>ESCAPE Mgr Code</b>	<b>Goal/Action</b>	<b>Amt</b>
<i><b>Improve CTE Facilities</b></i>	<b>8114</b>	<b>1.14</b>	<b>\$1,000,000.00</b>
<i><b>Targeted Foster Youth Services</b></i>	<b>8047</b>	<b>4.7</b>	<b>\$15,000.00</b>
<i><b>Targeted Support Services for English Learners</b></i>	<b>8111</b>	<b>1.11</b>	<b>\$2,703,219.00</b>
<i><b>Parent Education and Engagement</b></i>	<b>8042</b>	<b>4.2</b>	<b>\$467,923.00</b>
<i><b>Master Scheduling Resources</b></i>	<b>8113</b>	<b>1.13</b>	<b>\$40,824.00</b>
<i><b>ARC Experience After School Program</b></i>	<b>8057</b>	<b>5.7</b>	<b>\$800,000.00</b>
<i><b>Expand CTE Offering</b></i>	<b>8014</b>	<b>1.4</b>	<b>\$831,769.00</b>
		<b>Total Plan:</b>	<b>\$5,858,735.00</b>

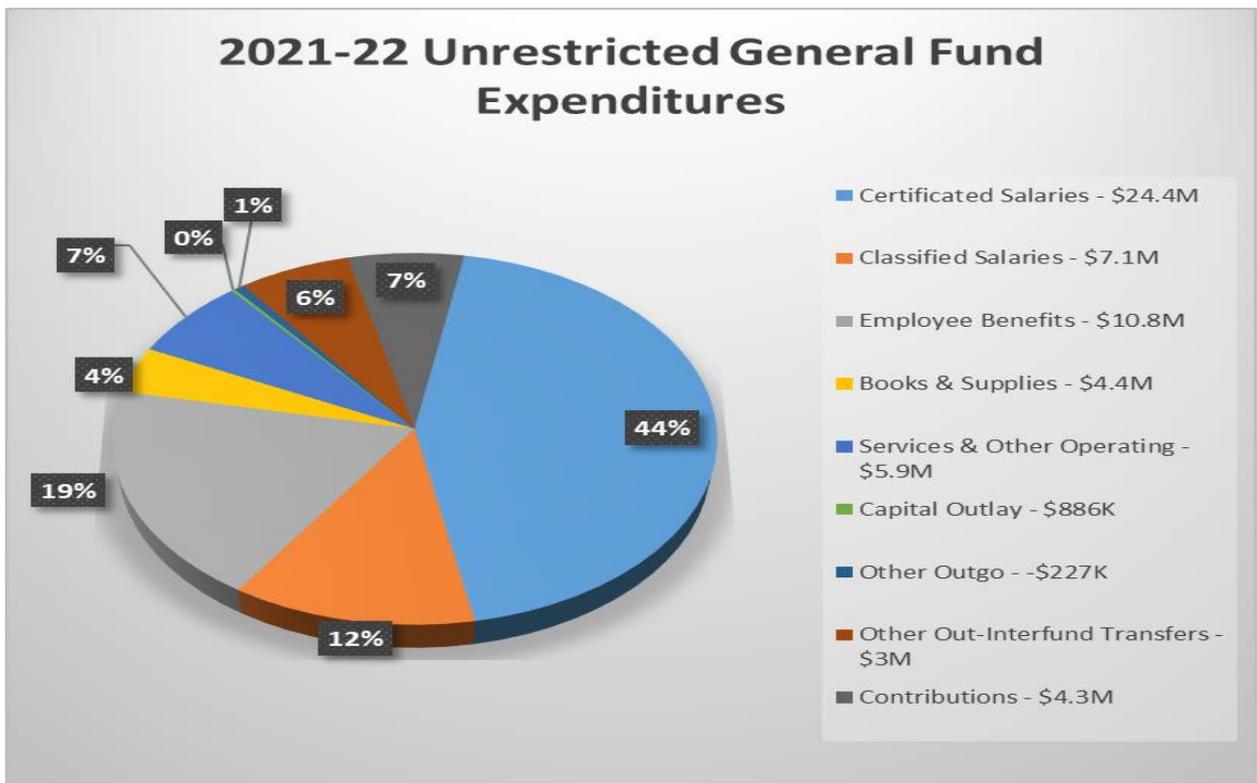
## Unrestricted Revenues & Expenditures (2021-22 & 2022-23)

Below are two pie charts which illustrates the Unrestricted dollars and the use of these funds as it pertains to the District Budget. The two pie charts listed as Table 3A & 3B illustrates revenue and expenditure, respectively, by amount and percentage as part of the Total 2021-22 Unrestricted General Fund Budget.

**Table 3A**

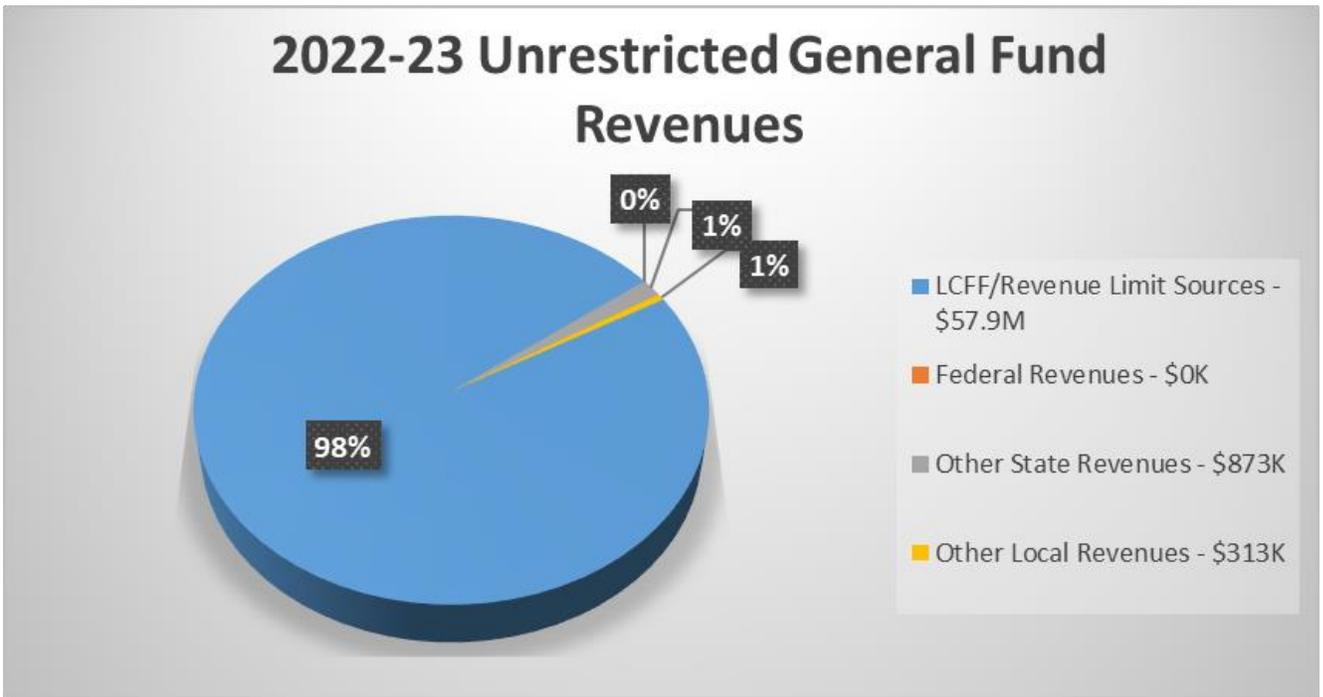


**Table 3B**

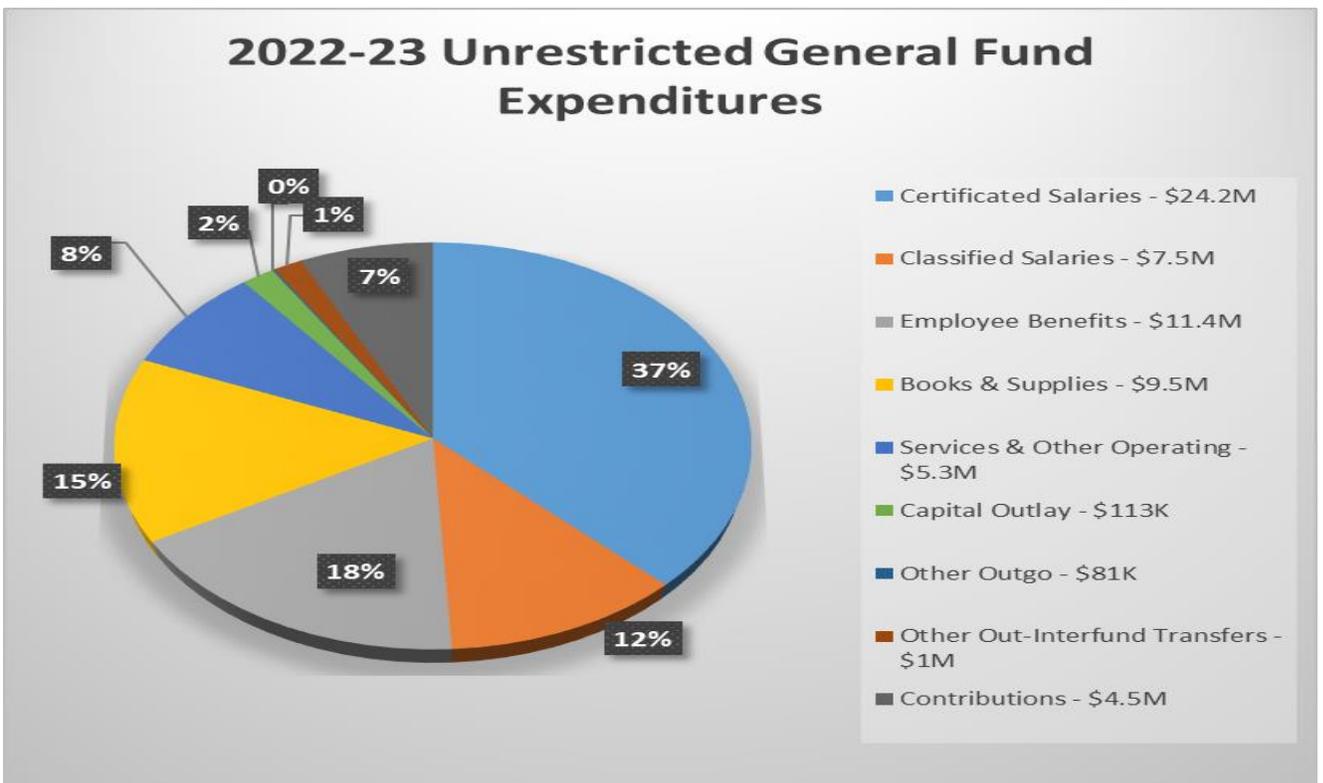


The following pie charts listed as Table 4A & 4B illustrates major revenue and expenditure, respectively, by amount and percentage as part of the Total 2022-23 Unrestricted General Fund Budget.

**Table 4 A**



**Table 4 B**



**Federal Stimulus Funding – CARES Act, CRRSA Act, ARP Act**

In order to stabilize the economy, the Federal Government approved multiple federal relief packages. The federal government issued the Coronavirus Aid, Relief, and Economic security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. Under each of these “Acts” are various funding resources that supports instruction, educational programs and health & safety. These federal funds were provided to States to hedge the impact of COVID-19 on staff, assistance with costs of purchasing Personal Protective Equipment (PPE), disinfectant supplies, and other measures to mitigate the impact of the Coronavirus on school operations. The District has been appropriated or will be allocated a total of approximately \$5.3 million from the CARES Act, approximately \$4.8 million in CRRSA funds and \$15.8 million under the ARP Act. These funds are considered Restricted Funds and hence is the major reason why the Restricted Revenues and Expenditures were higher in 2021-22 and will continue high in 2022-23.

For 2021-21, the majority of the ESSER II funds have been expended or encumbered to be spent. For 2022-23, the District is conservatively budgeting the Federal ESSER III dollars as a large part of these funds are for capital improvement to improve social distancing and health & safety. The District will modify its 2022-2023 Budget in September to better account for these funds and other Federal funds once more information is available and when the books for the 2021-22 are closed.

**CalSTRS/PERS Funding Plan**

As part of the 2014–15 State Budget, the California State Teachers’ Retirement System (CalSTRS) Full Funding Plan (AB 1469) was put in place to propel the retirement system to be fully funded in 32 years. The plan included statutory employer and state contribution rates initially, and then gave authority to the CalSTRS Board—for the first time—to increase contribution rates to fully exhaust the unfunded liability by 2046.

Governor Brown projected in 2014-15 that the CalSTRS Retirement System was in need of a \$450 million contribution. His plan was to fund this through a combination of increasing employee contribution rates, increasing employer contribution rates, and \$73.2 million from the State. This was an attempt to close the then CalSTRS’s \$73.7 billion unfunded liability in the retirement system.

In an attempt to assist school districts, the Governor redirect approximately \$2.3 billion to reduce employer contributions rates in 2020-21 and 2021-22. Since this is one area that the Legislature and Governor have agreed to do, the District is utilizing the rates listed below for the 2021-22 budget and beyond. The current projected CalSTRS’s employer rate for 2022-23 is 19.10%.

Table 7 illustrates the CalSTRS employer rates over time.

**Table 7 – CalSTRS Rate Schedule**

Effective Date	CalSTRS Funding Plan Increases	
	Rate	Year-over-year change
July 1, 2013	8.25%	No increase since 1986
July 1, 2014	8.88%	0.63%
July 1, 2015	10.73%	1.85%
July 1, 2016	12.58%	1.85%
July 1, 2017	14.43%	1.85%
July 1, 2018	16.28%	1.85%
July 1, 2019	17.10%	0.82%
July 1, 2020	16.15%	-0.95%
July 1, 2021	16.92%	0.77%
July 1, 2022	19.10%	2.18%

CalPERS continues to have an increase in rates but not at the speed that had been previously anticipated before Governor Newsom’s assistance to redirect funds to offset CalPERS rates in 2020-21. For 2020-2021, the CalPERS rate was set to increase to 22.68% prior to the Governor’s buydown so the rate was revised to 20.7%. Still an increase but not as large as anticipated. The District has included these figures below in the budget and multi-year projections. The year-over-year increase to the employer’s or District’s portion of STRS/PERS costs are projected to be between \$400,000 and \$600,000 until 2022-23. The impact of these increased costs is shocking and has a direct and significant impact to the budget which will continue through 2022-23.

Table 8 illustrates the CalPERS rates before and after the Governors buydown. The District will continue to cover these retirement benefit costs from on-going LCFF funding since the Governor has not provided districts with other direct assistance to meet this unfunded liability.

**Table 8 – CalPERS Rate Schedule**

	Actual	Projected				
Employer Contribution Rate	2022-23*	2023-24	2024-25	2025-26	2026-27	2027-28
	25.37%	25.20%	24.60%	23.70%	22.60%	22.60%

**\*CalPERS Board approved 2022-23 contribution rate as of April 18, 2022**

**Bargaining Units**

**EI Centro Secondary Teachers Association (ECSTA)**

The District and the EI Centro Secondary Teachers Association have not settled for the 2021-22 fiscal year. Negotiations commenced with the EI Centro Secondary Teachers Association (ECSTA) in December, 2021 with the first in-person meeting on February 10, 2022. Additional meeting took place February 17th, April 7th, May 3rd and May 25th, 2022. Parties agreed to postpone negotiations until the 2022-23 school year begins.

### California School Employees Association (CSEA)

The District and the CSEA did not reach a settlement for fiscal 2021-22. The District and the Association only met twice in-person to try to negotiate a settlement. Once on May 9<sup>th</sup> and May 26<sup>th</sup>, 2022. The parties agreed to postpone negotiations for 2021-22 until the 2022-23 school year begins.

### Reserves

For 2021-22, the District is currently projecting a decrease in the Unrestricted General Fund reserves by \$5,509,044. It is also projecting a decrease of \$5,632,938 for 2022-23. One of the District's priorities is to continue improving our educational facilities for students and staff. The District continues with this priority by setting aside funds to improve and build facilities. For 2021-22 and 2022-23, the District is transferring a \$3 million and \$1 million, respectively, to Fund 140 Deferred Maintenance to support the costs of the improvement projects presented to the Board of Trustees on May 10, 2022.

Beginning with 2015-16 Adopted Budget process, school districts are required under Education Code § 42127 (a)(2)(B) to provide additional information to the public regarding ending fund balances in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached as Exhibit A is the required Public Hearing Posting that included the information required as described in Education Code § 42127 (a)(2)(B).

### Cash Flow

The District will be keeping watch on its General Fund cash flow and evaluating any potential impact due to the economic impact of the pandemic. Current cash conditions are good especially after the proposed Governor's May Revise for 2022-23. Also, given that the Cares Act funds and other Covid-19 impact mitigation dollars have been received to mitigate the impact to schools, it is projected that the District will maintain a positive cash balance in 2021-2022, 2022-23, 2023-24 and 2024-25.

## **General Fund Summary**

The chart below illustrates the assumptions included in the 2021-2022 Estimated Actuals and the 2022-2023, 2023-2024 and 2024-25 Budget projections.

Assumptions	2021-2022	2022-2023	2023-2024	2024-2025
Local Control Funding Formula (LCFF) Target	\$53,149,256	\$57,651,789	\$59,803,879	\$61,108,707
Local Control Funding Formula (LCFF) Prior Year	\$53,149,256	\$57,651,789	\$59,803,879	\$61,108,707
Difference	-\$0-	-\$0-	-\$0-	-\$0-
Funding %	100%	100%	100%	100%
Assumptions	2021-22	2022-23	2023-2024	2024-2025
Gap Funding	-\$0-	-\$0-	-\$0-	-\$0-
Total LCFF Funding	\$53,149,256	\$57,651,789	\$59,803,879	\$61,108,707
Estimated Unduplicated Pupil % - Three Year Average	76.87%	77.64%	77.93%	77.93%
Est. Supplemental and Concentration Grants Based on	\$12,057,263	\$13,307,566	\$13,893,543	\$14,198,430
Enrollment	4,116	4,069	4,069	4,069
Projected District ADA (3 yr avg for 2022-23)	3,999.79	3,931.08	3,931.08	3,931.08
Gain (Loss) of ADA from Prior Year	-0-	-0-	-0-	-0-
Attendance Percentage Assumed (P-2 to CBEDS)	92.17%	Unknown	Unknown	Unknown
District & County Funded ADA (Greater of Current or Prior Year)	4,051.75	3,983.04	3,983.04	3,983.04
Step & Column	\$477,348	\$484,019	\$490,314	\$490,314
Instructional Days	180	180	180	180
Health & Welfare & Benefit Increases	\$0	-\$TBD-	-\$TBD-	-\$TBD-
Lottery (Unrestricted) per ADA	\$163.00	\$163.00	\$163.00	\$163.00
Lottery (Restricted) per ADA for Prop. 20	\$65.00	\$65.00	\$65.00	\$65.00

Major Contributions to Restricted Programs	2021-2022	2022-2023	2023-2024	2024-25
Special Education	\$1,530,236	\$1,587,979	\$1,587,979	\$1,587,979
RMA - Ongoing Major Maintenance	\$2,066,967	\$2,217,793	\$2,217,793	\$2,217,793

## **Other District Funds**

### **Adult Education Fund**

A little history...The Adult Ed. program was expanding back in 2017-18 which caused the program to move into a new Adult Education building. The lease for the new building is coming from Adult Ed program resources. There was a one-time tenant improvement for the new building which was paid out of the Adult Ed Fund. The program continues to grow. The projected Ending Fund Balance for 2021-22 is \$657,244. For 2022-23, we are estimating an Ending Fund Balance of \$723,223. The District will revise the budget as additional information is provided based on the final State Budget. We anticipate a moderate revenue increase to the Adult Education Block Grant in future years.

### Cafeteria Fund

At this time, it is projected that the Cafeteria Fund will end 2021-22 with a deficit of <\$108,729> which will decrease the Fund Balance from \$1,681,705 to \$1,572,976. It is projected that the fund will continue to have a deficit in 2022-23 of <\$242,069> based on the Spend Down Plan approved by CDE. Based on a prior review from the California Department Education, we are to spend down our Cafeteria Balance as per the approved spending plan. The District is required to have no more than three (3) months worth of expenditures in the reserve.

### Deferred Maintenance Fund

Beginning in 2013-14, the funding to support projects through the Deferred Maintenance Program was rolled into the LCFF. In 2014-15, the District transferred \$500,000 for repair and replacement of facilities and equipment. In 2015-16, the Board of Trustees approved the Southwest High School Modernization Project with a price tag of close to \$3.0 million. Over time, other major projects have been funded through the Deferred Maintenance Program with continued support from the General Fund. The process of establishing the projects and funding is done through the Board approved Facility Improvement and Capital Renewal Plan. The District transferred \$685,000 in 2019-20 to cover the facility improvement projects approved for this particular year.

The estimated ending Fund Balance for 2021-22 is \$1,190,172. We anticipate to completing certain projects within the fiscal year. The District will be transferring a total of \$3 million in 2021-22 and \$1 million in 2022-23 in order to meet the facility needs of the District.

### Special Reserve Fund for Postemployment Benefits

This fund was established in order to set aside funds towards the District's obligation of supporting retiree benefits. The District's latest Actuarial study (as of July 1, 2020) reported that the District's unfunded accrued liability has reached \$13.2 million for District-paid retiree benefits. The District transferred \$500,000 to this Fund in 2015-16, 2016-17 and 2017-18 to reduce this outstanding liability. The estimated balance for 2021-22 is \$2,773,548 and growing slightly to \$2,793,548 in 2022-23 due to interest.

### Building Fund – Bond Fund

The District opened Fund 210 Building Fund (Bond Fund) in order to account for Measure K Bond funds. Measure K was passed by voters in June, 2016 by an approval percentage of 70%. The bond measure will raise \$30 million in order to construct a Science, Technology, Engineering and Math building at Central Union High School. Additionally, the District has planned to use funds to build a new Aquatic Center at Southwest High School. It is the District's intention to leverage the bond funds against future State School Facility funds in order to expand the scope of improvements within the District. The District issued the first series of bonds in the amount of \$12 million in November, 2016. The second series, Series 2019, was issued in April, 2019.

The net proceeds from the sale of first issue of bond were approximately \$11.7 million which was deposited in this fund. Preparation and construction work towards the new STEM Building began in 2016-17 with the majority of the work to be done through 2020-21. In 2017-18, the District demolished the old Business Building at Central UHS, installed 18 relocatable classrooms and office/restroom facilities, and improved site utilities for the new STEM Building.

As for Series 2019, the District sold \$18 million of the remaining balance of the authorized General Obligation Bonds, which resulted in \$17.7 million in proceeds from the sale. The STEM Building is projected to be completed in the Summer of 2022 as final punch-list items are still pending. Ending Fund Balance for 2021-22 is projected to be \$608,054. The District will need approximately \$400,000 in additional funds to complete the STEM Building which will come from Fund 400 Special Reserve for Capital Outlay.

### Capital Facilities Fund – Developer Fees

This fund is used primarily to account separately for monies received from fees levied on developers in order to mitigate the impact of new housing developments. Revenues from developer fees are to be used for the construction/reconstruction of school facilities. The estimated Ending Fund Balance for 2021-22 is \$549,315. It is projected that the 2022-23 Ending Fund Balance will be higher at \$687,105 as the District anticipates additional developer fees next year. Currently, the District utilizes these funds to pay for the temporary housing costs as part of the STEM Building project. These funds will also be used in support of other possible improvement costs associated with facility expansion and student growth.

### County School Facilities Fund

The County School Facilities Fund is in place to account for funds received from the State School Facilities Program (SFP). The District received approximately \$3 million from the SFP program for the Southwest High School Phase I Modernization Project. This was deposited into this fund and has been transferred out to Fund 400. This is to account for the project which will be reported to the Office of Public School Construction through this fund. The District is anticipating another \$1.7 million for Southwest High School Phase II Modernization Project in 2022-23.

### Special Reserve Fund for Capital Outlay Projects

The Special Reserve Fund for Capital Outlay Projects exists primarily to account for major capital outlay projects. The District transferred \$2 million from the General Fund in 2017-18 as a contingency based on the slow process of the Office of Public School Construction (OPSC) and the possible future delays of construction funding through the State School Facility Program. The District again transferred \$3 million from the General Fund to the Special Reserve Fund in 2018-19, 2019-20 and again in 2020-21. This fund and the transfers are to hedge off any risk of cash flow issues and increased construction costs with the STEM Building in addition to supporting the construction of the Southwest High School Aquatic Center. Ending Fund Balance for 2021-22 is estimated to be \$6,419,769. A large part of this balance will be used in 2022-23 for the potential expenditures of the Aquatic Center facility.

### Conclusion

Given all of the current information and conservative projections, the 2021-22 Estimated Actual and the 2022-23 Adopted Budget is presented in good order for a Positive Certification.

**CENTRAL UNION HIGH SCHOOL DISTRICT**

**DATE:** June 14, 2022  
**TO:** Dr. Ward Andrus, Superintendent  
**FROM:** Arnold Preciado, Assistant Superintendent – Business & Support Services  
**SUBJECT:** **PUBLIC HEARING FOR THE CENTRAL UNION HIGH SCHOOL DISTRICT ADOPTED BUDGET – 2022-23**

**PUBLIC HEARING**

**BACKGROUND:**

The Board is required to hold a public hearing on the proposed Central Union High School District’s Adopted 2022-23 Budget. Education Code § 42127 (a)(1) states that a public hearing must be conducted on the budget to be adopted for the subsequent fiscal year. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection.

Also, Education Code § 42127 (a)(2)(B) requires that beginning with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

Attached to this notice is the information pertaining to the above required information as per Education Code § 42127 (a)(2)(B).

In addition, the governing board of a school district shall include the information required above in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools. This information shall be maintained and made available for public review.

Notices were posted at all school campuses, the District Office and in the IV Press on Thursday, June 1, 2021, informing the public that the proposed budget was available for public viewing beginning June 10, 2022 from 8:00 a.m. to 5:00 p.m. at the Central Union High School District Office, 351 Ross Avenue, El Centro, CA 92243. Additionally, the ad provided the public with notice of the Public Hearing for June 14, 2022 at 6:00 p.m. at the Central Union High School District – Southwest High School Jimmie Cannon Theatre.

Budget may be viewed at the following link:

<https://www.cuhsd.net/Departments/Business--Support-Services/Facilities-Developer-Fees-Reports-Forms--Plans/index.html>

**DISCUSSION/ALTERNATIVE/CONCERNS:**

None.

**FINANCIAL IMPLICATIONS:**

**ACTION REQUESTED:**

It is requested that the Board of Trustees of the Central Union High School District hold the Public Hearing as required under Education Code § 42127.

ACTION:      MOTION: \_\_\_\_\_      SECOND: \_\_\_\_\_  
                  AYES:        \_\_\_\_\_      NOES:        \_\_\_\_\_  
                  ABSTENTIONS:      \_\_\_\_\_

# CENTRAL UNION HIGH SCHOOL DISTRICT

## District Information - SB 858

Education Code § 42127 (a)(2)(B) requires that beginning with the budget adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall, at the public hearing, provide all of the following for public review and discussion:

- The minimum recommended reserve for economic uncertainties for the fiscal years identified in the budget.

Minimum Recommended Reserve Percentage	2021-22	2022-23	2023-24	2024-25
3%	\$2,765,556	\$2,794,402	\$2,298,844	\$2,423,896

- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties (REU) for each fiscal year identified in the budget.

Combined Assigned & Unassigned Ending Fund Balance in Excess of REU %	2021-22	2022-23	2023-24	2024-25
	\$6,445,598	\$783,814	\$2,036,856	\$2,740,697

- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

### **Statement of Reasons**

As stated as the title of this particular reserve, it is a “minimum” and it is also simply a “recommended” minimum of 3% for our District. In the following statements, the District will provide substantiating information as to why the reserves are at the levels as listed for 2021-22, 2022-23 and for future fiscal years 2023-24, and 2024-25 thereafter.

- The District’s Board Policy 3100 states “The Board recognizes that sound fiscal management is the foundation essential to support the ongoing operation of the district. In order to ensure that this foundation is sustained and that adequate cash resources are maintained, it is the Board’s goal to maintain a minimum General Fund Unassigned Ending Fund Balance of 16.7 percent of the annual General Fund Expenditures and other financing uses.” This Board Policy is the basis of having an Ending Fund Balance in excess of the minimum Reserve for Economic Uncertainty.

- The Board passed Resolution #02102015-08 on February 10, 2015 regarding SB 858 which stated many concerns as to the spending down of school district reserves to two times the minimum recommended reserve (6% for CUHSD) and the need for funds for school operations, such as payroll, classroom materials, school construction projects, technology, home-to-school transportation, deferred maintenance, etc. which often required ongoing-cash-flow management and disciplined planning, including the creation and maintenance of prudent financial reserves. In this resolution, the Board stated that the purpose of the reserves was for planned expenses/purchases such as major textbook adoptions, technology improvements/installation of wireless infrastructure, building maintenance projects and bus replacement needs.
- To have the necessary and required funds in order to maintain and keep our facilities in “Good Repair”. Education Code § 17002(d) (1) states that “Good repair” means that facilities are to be maintained in a manner that assures that it is clean, safe, and functional as determined pursuant to a school facility inspection and evaluation instrument developed by the Office of Public School Construction. Until the school facility inspection and evaluation instrument is approved by the board, “good repair” means the facility is maintained in a manner that assures that it is clean, safe, and functional as determined by the interim evaluation instrument developed by the Office of Public School Construction or a local evaluation instrument that meets the same criteria as the interim evaluation instrument. This includes the sustainability of facility improvements in meeting the Williams Act requirements. Southwest High School and Desert Oasis high school are nearing 25 years old and will require continued facility and operational improvements. Of major concern is the Central Union High School campus which has the oldest facilities of the District. Major repairs and possible facility improvements are necessary and will need to be addressed on this campus as well.
- A Facility Improvement and Capital Renewal Plan has been approved by the Board of Trustees which identifies specific facility improvements necessary for proper school operations. The amounts are provided as a guideline budget but may be underestimated in terms of costs depending on the specific project and the respective bids received. Maintaining the necessary funds in the reserve provides sustainability that the funds will be available for the scheduled projects to be complete.
- Based on the CUHSD’s GASB 75 Actuarial Report as of June 30, 2020, the report described the total amount of the actuarial liability for District-paid retiree benefits to be \$13,187,704. This represents the present value of all future benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The Unfunded Accrued Liability portion of the actuarial liability is \$11,665,958. Basically, this is the amount that the District is liable for or has an obligation to pay if all of the earned retirement benefits were to occur today.
- Rating agencies like Fitch or Moody’s typically assess a district’s reserves in terms of adequacy and risk analysis. A lower reserve would potentially mean a higher interest rate percentage especially when the District has sold approximately \$30 million of General Obligation Bonds.

- The CUHSD is heavily dependent on State revenues and maintaining the necessary reserves will help to weather another major economic recession or downturn. The District’s major revenue source comes from the State through the Local Control Funding Formula (LCFF). The District’s LCFF funding is 97.57% of the 2021-22 Unrestricted General Fund. The District maintains these level of reserves to withstand State cuts and funding deferrals in order to continue operating educational programs. Again, District reserves kept the District solvent and helped to endure the following:

<p><b>2008-09:</b> Great Recession Starts. Ongoing state funding for schools replaced with one-time stop gap measures that partially backfilled these cuts over the 2008-09 and 2009-10 budget years including federal stimulus funds (\$4.8 billion), increased funding deferrals (\$4.6 billion) and flexibility to transfer restricted reserves to unrestricted reserves (estimated \$2.2 billion). The increased deferrals were on top of funding deferrals that started in 2001-02, and continued to grow. In addition, statutory COLAs were suspended, a trend that continued until the 2013-14 budget.</p>
<p><b>2009-10:</b> Deferrals, Budget Special Sessions, and Mid-Year Cut. Continued reliance on one-time funding, although most of these funds exhausted by end of year. State reaches highest level of K-12 funding deferrals at \$9.5 billion annually, virtually exhausting this budget option as an alternative to budget reductions. 2009-10 also included two special sessions to further deal with the ongoing budget shortfall, resulting in mid-year cuts to schools.</p>
<p><b>2010-11:</b> Proposition 98 Suspension. The latest state budget in state history (Oct 7th) forces districts to operate for over 3 months without a state budget. Budget suspends the Proposition 98 guarantee, reducing school funding over \$4 billion.</p>
<p><b>2011-12:</b> Proposition 98 Manipulations and Mid-Year Trigger Cuts. Budget Act balanced budget by assuming higher than projected General Fund revenues and proposed \$1.8 billion in K-12 education trigger cuts if higher-than-expected revenues did not materialize. A portion of the trigger cuts happened although the specifics of the reductions changed over the course of the year, changing the distribution of the cuts across districts.</p> <p>Budget also relied on manipulations of Proposition 98 guarantee by designating General Fund revenues for realignment, thereby excluding those revenues from the minimum guarantee calculation (resulted in \$2.1 billion reduction in K-14 funding).</p>
<p><b>2012-13:</b> \$5.4 Billion in Trigger Cuts if Proposition 30 Failed. State adopts budget that included \$5.4 billion in trigger cuts for K-14 education if Proposition 30 did not pass. Fiscally conservative districts assumed that Prop 30 would fail in adopting their 2012-13 budgets because they would be unable to dramatically change their staffing decisions if the initiative failed over four months into the fiscal year. This proposal included further manipulations of the Proposition 98 minimum guarantee if trigger cuts were implemented to achieve this level of reduction without suspending the minimum guarantee.</p>
<p><b>2013-14:</b> Local Control Funding Formula (LCFF) Changes Funding Distribution. State adopts the LCFF in June 2013 dramatically changing the distribution of resources across districts. Fiscal regulations governing these new dollars not available until January 2014. Actual apportionment amounts are not known until June 2014 in the last month of the budget year. Districts with fewer unduplicated pupils (low income students, English learners or foster youth) will see much slower revenue growth for many years.</p>
<p><b>2014-15:</b> Continual CalSTRS and CalPERS Increases Scheduled over Next Seven Years. While 2014-15 brought a large infusion of new funding and the retirement of deferrals, the State also committed school districts to increased and growing California State Teachers’ Retirement System (CalSTRS) contributions rates for the next seven years. District costs will increase \$3.7 billion over the next seven years. Districts will face these higher costs regardless of whether the annual budget provides enough new resources to cover those costs. Similarly, the California Public Employees’ Retirement System (CalPERS) board made changes in its actuarial assumptions (reducing expected rate of return and increasing life expectancy) that will cause PERS rates to increase for the next seven years as well.</p>

- The benefits of having a higher than a “minimum” reserve are:
  - Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs
  - Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit findings.
  - Protection against the volatility of State revenues. Prime example of the Covid-19 pandemic impact on the world economy and the drastic deferrals/cuts of State resources.
  - Protection against the volatility of property tax revenues
  - Avoid the cost of borrowing cash/Cash management
  - Protection to cover increases in fixed and statutory benefit costs including CalSTRS/CalPERS.
  - Financial flexibility to shift resources as priorities are set through the LCAP process
  - Planning for major projects such as information technology upgrades, deferred maintenance or other Board priority projects
  
- The District’s serves are beyond the minimum recommended reserve since the minimum would only cover one-half month salary for all District personnel.
  
- **The reserves are to protect the District’s fiscal solvency and the continued operation of our educational program.**

**LCFF**



**General Fund  
(010)**

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	53,957,401.93	0.00	53,957,401.93	57,921,789.00	0.00	57,921,789.00	7.3%
2) Federal Revenue		8100-8299	0.00	18,308,046.56	18,308,046.56	0.00	16,323,628.03	16,323,628.03	-10.8%
3) Other State Revenue		8300-8599	858,014.14	8,847,515.78	9,705,529.92	873,037.07	8,997,975.31	9,871,012.38	1.7%
4) Other Local Revenue		8600-8799	454,922.81	2,870,026.58	3,324,949.39	313,500.00	2,913,660.11	3,227,160.11	-2.9%
5) TOTAL, REVENUES			55,270,338.88	30,025,588.92	85,295,927.80	59,108,326.07	28,235,263.45	87,343,589.52	2.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	24,416,279.09	5,166,539.79	29,582,818.88	24,266,373.87	5,110,763.42	29,379,137.29	-0.7%
2) Classified Salaries		2000-2999	7,165,000.14	2,117,032.75	9,282,032.89	7,586,231.29	2,263,047.01	9,849,278.30	6.1%
3) Employee Benefits		3000-3999	10,814,432.20	5,260,026.73	16,074,458.93	11,413,628.24	5,418,250.22	16,831,878.46	4.7%
4) Books and Supplies		4000-4999	4,434,408.47	10,196,407.23	14,630,815.70	9,555,984.19	8,624,419.15	18,180,403.34	24.3%
5) Services and Other Operating Expenditures		5000-5999	5,936,327.40	7,899,756.46	13,836,083.86	5,283,785.62	6,836,714.63	12,120,500.25	-12.4%
6) Capital Outlay		6000-6999	886,861.26	4,334,700.72	5,221,561.98	1,136,200.00	4,021,490.00	5,157,690.00	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	677,184.81	0.00	677,184.81	747,603.60	0.00	747,603.60	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(904,998.59)	785,238.59	(119,760.00)	(829,111.80)	709,351.80	(119,760.00)	0.0%
9) TOTAL, EXPENDITURES			53,425,494.78	35,759,702.27	89,185,197.05	59,162,695.01	32,984,036.23	92,146,731.24	3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,844,844.10	(5,734,113.35)	(3,889,269.25)	(54,368.94)	(4,748,772.78)	(4,803,141.72)	23.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	0.00	3,000,000.00	1,000,000.00	0.00	1,000,000.00	-66.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,353,888.84)	4,353,888.84	0.00	(4,578,569.31)	4,578,569.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,353,888.84)	4,353,888.84	(3,000,000.00)	(5,578,569.31)	4,578,569.31	(1,000,000.00)	-66.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(5,509,044.74)	(1,380,224.51)	(6,889,269.25)	(5,632,938.25)	(170,203.47)	(5,803,141.72)	-15.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,720,198.58	5,547,391.63	20,267,590.21	9,211,153.84	4,167,167.12	13,378,320.96	-34.0%

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)	
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)			14,720,198.58	5,547,391.63	20,267,590.21	9,211,153.84	4,167,167.12	13,378,320.96	-34.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,720,198.58	5,547,391.63	20,267,590.21	9,211,153.84	4,167,167.12	13,378,320.96	-34.0%
2) Ending Balance, June 30 (E + F1e)			9,211,153.84	4,167,167.12	13,378,320.96	3,578,215.59	3,996,963.65	7,575,179.24	-43.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	33,127.88	0.00	33,127.88	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,167,167.13	4,167,167.13	0.00	3,996,963.66	3,996,963.66	-4.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,103,025.96	0.00	9,103,025.96	3,578,215.59	0.00	3,578,215.59	-60.7%
Unassigned/Unappropriated Amount		9790	0.00	(.01)	(.01)	0.00	(.01)	(.01)	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	16,397,221.28	982,632.96	17,379,854.24				
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	75,000.00	0.00	75,000.00				
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	(34,044.70)	0.00	(34,044.70)				
4) Due from Grantor Government		9290	(35,990.08)	(1,032,934.94)	(1,068,925.02)				
5) Due from Other Funds		9310	250,000.00	0.00	250,000.00				
6) Stores		9320	33,127.88	0.00	33,127.88				

**MYP**

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	57,921,789.00	3.25%	59,803,879.00	2.18%	61,108,707.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	873,037.07	5.38%	920,006.46	4.02%	956,990.72
4. Other Local Revenues	8600-8799	313,500.00	5.38%	330,366.30	4.02%	343,647.03
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	(4,578,569.31)	-1.72%	(4,500,000.00)	11.11%	(5,000,000.00)
6. Total (Sum lines A1 thru A5c)		54,529,756.76	3.71%	56,554,251.76	1.51%	57,409,344.75
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,268,373.87		24,593,570.08
b. Step & Column Adjustment				325,196.21		329,553.84
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,268,373.87	1.34%	24,593,570.08	1.34%	24,923,123.92
2. Classified Salaries						
a. Base Salaries				7,586,231.29		7,674,990.20
b. Step & Column Adjustment				88,758.91		89,797.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,586,231.29	1.17%	7,674,990.20	1.17%	7,764,787.59
3. Employee Benefits	3000-3999	11,413,628.24	1.29%	11,561,328.95	1.00%	11,677,098.06
4. Books and Supplies	4000-4999	9,555,984.19	-54.11%	4,385,123.13	1.97%	4,471,510.05
5. Services and Other Operating Expenditures	5000-5999	5,283,785.62	3.14%	5,449,696.49	1.97%	5,557,055.51
6. Capital Outlay	6000-6999	1,136,200.00	3.14%	1,171,876.68	1.97%	1,194,962.65
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	747,603.60	5.58%	789,293.18	4.02%	821,025.16
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(829,111.80)	0.00%	(829,111.80)	0.00%	(829,111.80)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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)		60,162,695.01	-7.26%	55,796,766.91	1.40%	56,580,451.14

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,632,938.25)		757,484.85		828,893.61
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,211,153.84		3,578,215.59		4,335,700.44
2. Ending Fund Balance (Sum lines C and D1)		3,578,215.59		4,335,700.44		5,164,594.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,127.88				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned						
1. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,470,087.71				
2. Unassigned/Unappropriated	9790	0.00		4,335,700.44		5,164,594.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,578,215.59		4,335,700.44		5,164,594.05
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,470,087.71		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		4,335,700.44		5,164,594.05
(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	6,693.49				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,476,781.20		4,335,700.44		5,164,594.05

**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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,323,628.03	-70.11%	4,879,174.84	0.00%	4,879,174.84
3. Other State Revenues	8300-8599	8,997,975.31	-6.36%	8,425,329.84	4.02%	8,764,028.10
4. Other Local Revenues	8600-8799	2,913,660.11	0.00%	2,913,660.11	0.00%	2,913,660.11
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	4,578,569.31	-1.72%	4,500,000.00	11.11%	5,000,000.00
6. Total (Sum lines A1 thru A5c)		32,813,832.76	-36.86%	20,718,164.79	4.05%	21,556,863.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,110,763.42		3,524,180.76
b. Step & Column Adjustment				46,599.59		47,224.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,633,182.25)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,110,763.42	-31.04%	3,524,180.76	1.34%	3,571,404.78
2. Classified Salaries						
a. Base Salaries				2,263,047.01		1,983,739.92
b. Step & Column Adjustment				23,465.22		23,739.77
c. Cost-of-Living Adjustment						
d. Other Adjustments				(302,772.31)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,263,047.01	-12.34%	1,983,739.92	1.20%	2,007,479.69
3. Employee Benefits	3000-3999	5,418,250.22	-8.96%	4,932,915.85	1.16%	4,990,261.74
4. Books and Supplies	4000-4999	8,624,419.15	-20.06%	6,894,371.83	1.97%	7,030,190.95
5. Services and Other Operating Expenditures	5000-5999	6,836,714.63	-66.37%	2,299,219.40	135.12%	5,405,990.03
6. Capital Outlay	6000-6999	4,021,490.00	-82.52%	702,888.79	1.97%	716,735.70
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	709,351.80	-30.35%	494,035.80	0.00%	494,035.80
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		32,984,036.23	-36.84%	20,831,352.35	16.25%	24,216,098.69

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(170,203.47)		(113,187.56)		(2,659,235.64)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,167,167.12		3,996,963.65		3,883,776.09
2. Ending Fund Balance (Sum lines C and D1)		3,996,963.65		3,883,776.09		1,224,540.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,996,963.66		3,883,776.09		1,224,540.45
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	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,996,963.65		3,883,776.09		1,224,540.45
<b>E. AVAILABLE RESERVES</b>						
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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	57,921,789.00	3.25%	59,803,879.00	2.18%	61,108,707.00
2. Federal Revenues	8100-8299	16,323,628.03	-70.11%	4,879,174.84	0.00%	4,879,174.84
3. Other State Revenues	8300-8599	9,871,012.38	-5.33%	9,345,336.30	4.02%	9,721,018.82
4. Other Local Revenues	8600-8799	3,227,160.11	0.52%	3,244,026.41	0.41%	3,257,307.14
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)		87,343,589.52	-11.53%	77,272,416.55	2.19%	78,966,207.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				29,379,137.29		28,117,750.84
b. Step & Column Adjustment				371,795.80		376,777.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,633,182.25)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,379,137.29	-4.29%	28,117,750.84	1.34%	28,494,528.70
2. Classified Salaries						
a. Base Salaries				9,849,278.30		9,658,730.12
b. Step & Column Adjustment				112,224.13		113,537.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(302,772.31)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,849,278.30	-1.93%	9,658,730.12	1.18%	9,772,267.28
3. Employee Benefits	3000-3999	16,831,878.46	-2.01%	16,494,244.80	1.05%	16,667,359.80
4. Books and Supplies	4000-4999	18,180,403.34	-37.96%	11,279,494.96	1.97%	11,501,701.00
5. Services and Other Operating Expenditures	5000-5999	12,120,500.25	-36.07%	7,748,915.89	41.48%	10,963,045.54
6. Capital Outlay	6000-6999	5,157,690.00	-63.65%	1,874,765.47	1.97%	1,911,698.35
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	747,603.60	5.58%	789,293.18	4.02%	821,025.16
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(119,760.00)	179.79%	(335,076.00)	0.00%	(335,076.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		93,146,731.24	-17.73%	76,628,119.26	5.44%	80,796,549.83
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

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)		(5,803,141.72)		644,297.29		(1,830,342.03)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,378,320.96		7,575,179.24		8,219,476.53
2. Ending Fund Balance (Sum lines C and D1)		7,575,179.24		8,219,476.53		6,389,134.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,127.88		0.00		0.00
b. Restricted	9740	3,996,963.66		3,883,776.09		1,224,540.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,470,087.71		0.00		0.00
2. Unassigned/Unappropriated	9790	(.01)		4,335,700.44		5,164,594.05
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,575,179.24		8,219,476.53		6,389,134.50
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,470,087.71		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		4,335,700.44		5,164,594.05
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.01)		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	6,693.49		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,476,781.19		4,335,700.44		5,164,594.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.73%		5.66%		6.39%
<b>F. RECOMMENDED RESERVES</b>						
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?</p> <p style="text-align: center;">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>						
		3,793.67		3,793.67		3,793.67
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		93,146,731.24		76,628,119.26		80,796,549.83
<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>						
		93,146,731.24		76,628,119.26		80,796,549.83
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		2,794,401.94		2,298,843.58		2,423,896.49
<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>						
		2,794,401.94		2,298,843.58		2,423,896.49
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

## SSC School District and Charter School Financial Projection Dashboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA <sup>1</sup>	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% <sup>2</sup>	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion <sup>3</sup>	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$925	–	–	\$280
2022-23 Adjusted Base Grants <sup>4</sup>	\$9,815	\$9,024	\$9,291	\$11,047

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Interest Rate for Ten-Year Treasuries	2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate <sup>5</sup>	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate <sup>6</sup>	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage <sup>7</sup>	\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

<sup>3</sup>Amounts are estimated by SSC and are subject to change.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

<sup>7</sup>Minimum wage increases and are effective January 1 of the respective year.

**Adult Education  
Fund  
110**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	151,120.00	151,120.00	0.0%
3) Other State Revenue		8300-8599	910,298.00	910,298.00	0.0%
4) Other Local Revenue		8600-8799	68,000.00	68,000.00	0.0%
5) TOTAL, REVENUES			1,129,418.00	1,129,418.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	384,768.75	389,540.08	1.2%
2) Classified Salaries		2000-2999	205,260.19	207,783.19	1.2%
3) Employee Benefits		3000-3999	307,427.91	316,656.00	3.0%
4) Books and Supplies		4000-4999	81,300.00	81,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	68,160.00	68,160.00	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			1,046,916.85	1,063,439.27	1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			82,501.15	65,978.73	-20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			82,501.15	65,978.73	-20.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	574,743.25	657,244.40	14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			574,743.25	657,244.40	14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			574,743.25	657,244.40	14.4%
2) Ending Balance, June 30 (E + F1e)			657,244.40	723,223.13	10.0%
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	570,634.07	620,883.17	8.8%
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					
Unassigned/Unappropriated Amount		9790	86,610.33	102,339.96	18.2%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	554,734.00		
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	(65,249.33)		
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			489,484.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,292.87		
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			8,292.87		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			481,191.80		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	151,120.00	151,120.00	0.0%
TOTAL, FEDERAL REVENUE			151,120.00	151,120.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	807,352.00	807,352.00	0.0%
All Other State Revenue	All Other	8590	102,946.00	102,946.00	0.0%
TOTAL, OTHER STATE REVENUE			910,298.00	910,298.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,000.00	65,000.00	0.0%

# **Cafeteria Fund**

## **130**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,439,184.28	2,439,184.28	0.0%
3) Other State Revenue		8300-8599	200,000.00	200,000.00	0.0%
4) Other Local Revenue		8600-8799	192,272.05	192,272.05	0.0%
5) TOTAL, REVENUES			2,831,456.33	2,831,456.33	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	887,620.52	926,887.30	4.4%
3) Employee Benefits		3000-3999	364,305.07	458,378.34	25.8%
4) Books and Supplies		4000-4999	1,085,000.00	1,085,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,500.00	63,500.00	0.0%
6) Capital Outlay		6000-6999	420,000.00	420,000.00	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	119,760.00	119,760.00	0.0%
9) TOTAL, EXPENDITURES			2,940,185.59	3,073,525.64	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(108,729.26)	(242,069.31)	122.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(108,729.26)	(242,069.31)	122.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,681,705.73	1,572,976.47	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,681,705.73	1,572,976.47	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,681,705.73	1,572,976.47	-6.5%
2) Ending Balance, June 30 (E + F1e)			1,572,976.47	1,330,907.16	-15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	58,619.89	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,514,356.58	1,330,907.16	-12.1%
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	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	867,185.37		
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	58,619.89		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			925,805.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,206.55		
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			14,206.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			911,598.71		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,439,184.28	2,439,184.28	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,439,184.28	2,439,184.28	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	200,000.00	200,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,000.00	200,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5.00	5.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	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	182,267.05	182,267.05	0.0%
TOTAL, OTHER LOCAL REVENUE			192,272.05	192,272.05	0.0%
TOTAL, REVENUES			2,831,456.33	2,831,456.33	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	419,988.74	421,380.07	0.3%
Classified Supervisors' and Administrators' Salaries		2300	250,602.96	257,720.40	2.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	217,028.82	247,786.83	14.2%

**Deferred  
Maintenance Fund  
140**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	107,634.00	3,000.00	-97.2%
5) TOTAL, REVENUES			107,634.00	3,000.00	-97.2%
<b>B. EXPENDITURES</b>					
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	23,665.50	250,000.00	956.4%
5) Services and Other Operating Expenditures		5000-5999	65,150.00	250,000.00	283.7%
6) Capital Outlay		6000-6999	1,828,645.62	500,000.00	-72.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,917,461.12	1,000,000.00	-47.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,809,827.12)	(997,000.00)	-44.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	1,000,000.00	-66.7%
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			3,000,000.00	1,000,000.00	-66.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,190,172.88	3,000.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,190,172.88	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,190,172.88	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,190,172.88	New
2) Ending Balance, June 30 (E + F1e)			1,190,172.88	1,193,172.88	0.3%
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	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	1,190,172.88	1,193,172.88	0.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	94,717.51		
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			94,717.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	350,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			350,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(255,282.49)		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,500.00	3,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	103,134.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			107,634.00	3,000.00	-97.2%
TOTAL, REVENUES			107,634.00	3,000.00	-97.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%

**Special Reserve for  
Postemployment  
Benefits  
200**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	20,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,753,548.06	2,773,548.06	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,753,548.06	2,773,548.06	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,753,548.06	2,773,548.06	0.7%
2) Ending Balance, June 30 (E + F1e)					
			2,773,548.06	2,793,548.06	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
			2,773,548.06	2,793,548.06	0.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	2,767,789.89		
		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			2,767,789.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			2,767,789.89		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

**Building Fund**  
**210**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	5,000.00	-87.5%
5) TOTAL, REVENUES			40,000.00	5,000.00	-87.5%
<b>B. EXPENDITURES</b>					
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	8,640,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,640,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,600,000.00)	5,000.00	-100.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,600,000.00)	5,000.00	-100.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,208,054.12	608,054.12	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,208,054.12	608,054.12	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,208,054.12	608,054.12	-93.4%
2) Ending Balance, June 30 (E + F1e)			608,054.12	613,054.12	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	608,054.12	613,054.12	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,029,859.60		
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			2,029,859.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,029,859.60		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	40,000.00	5,000.00	-87.5%
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%

**Capital Facilities  
Fund  
250**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	319,500.00	319,500.00	0.0%
5) TOTAL, REVENUES			319,500.00	319,500.00	0.0%
<b>B. EXPENDITURES</b>					
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	71,000.00	71,000.00	0.0%
6) Capital Outlay		6000-6999	110,710.00	110,710.00	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			181,710.00	181,710.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			137,790.00	137,790.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			137,790.00	137,790.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	411,524.54	549,314.54	33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,524.54	549,314.54	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,524.54	549,314.54	33.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	549,314.54	687,104.54	25.1%
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	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	587,550.25		
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	1,618.13		
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			589,168.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,056.00		
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			1,056.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			588,112.38		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	72,000.00	72,000.00	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	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	245,000.00	245,000.00	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			319,500.00	319,500.00	0.0%
TOTAL, REVENUES			319,500.00	319,500.00	0.0%

**County School  
Facilities Fund  
350**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,600.00	6,600.00	0.0%
5) TOTAL, REVENUES			6,600.00	6,600.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,600.00	6,600.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,093,884.18	3,093,884.18	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			(3,093,884.18)	(3,093,884.18)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,087,284.18)	(3,087,284.18)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,088,326.24	1,042.06	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,088,326.24	1,042.06	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,088,326.24	1,042.06	-100.0%
2) Ending Balance, June 30 (E + F1e)			1,042.06	(3,086,242.12)	-296,267.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	1,042.06	(3,086,242.12)	-296,267.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	1,088.17		
		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			1,088.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,088.17		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,600.00	6,600.00	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			6,600.00	6,600.00	0.0%
TOTAL, REVENUES			6,600.00	6,600.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

**Special Reserve  
Fund for Capital  
Outlay Projects  
400**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	29,000.00	45,000.00	55.2%
5) TOTAL, REVENUES			29,000.00	45,000.00	55.2%
<b>B. EXPENDITURES</b>					
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	24,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	622,700.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			663,200.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(634,200.00)	45,000.00	-107.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,093,884.18	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			3,093,884.18	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,459,684.18	45,000.00	-98.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,960,084.95	6,419,769.13	62.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,960,084.95	6,419,769.13	62.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,960,084.95	6,419,769.13	62.1%
2) Ending Balance, June 30 (E + F1e)			6,419,769.13	6,464,769.13	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,609,182.51	3,625,182.51	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,810,586.62	2,839,586.62	1.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,537,388.04		
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	(1,075.70)		
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			6,536,312.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,453.31		
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			3,453.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,532,859.03		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	16,000.00	New
Interest		8660	29,000.00	29,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,000.00	45,000.00	55.2%
TOTAL, REVENUES			29,000.00	45,000.00	55.2%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%