

2022 - 2023 **ADOPTED BUDGET**



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Our District

Empowering
Every Child
Every Day



Our Mission

Newhall School District students will become global citizens who think critically, solve problems, embrace diversity in people and viewpoints, and have a passion for learning and the arts.

Our Commitment

- ♦ **Collaborate and build on each other's strengths.**
- ♦ **Innovate for the future.**
- ♦ **Persevere through new and challenging learning opportunities.**
- ♦ **Excel and continuously strive for improvement.**



Newhall School District Governing Board



Donna Rose
President



Ernesto Smith
Clerk



Isaiah Talley
Clerk Pro Tem



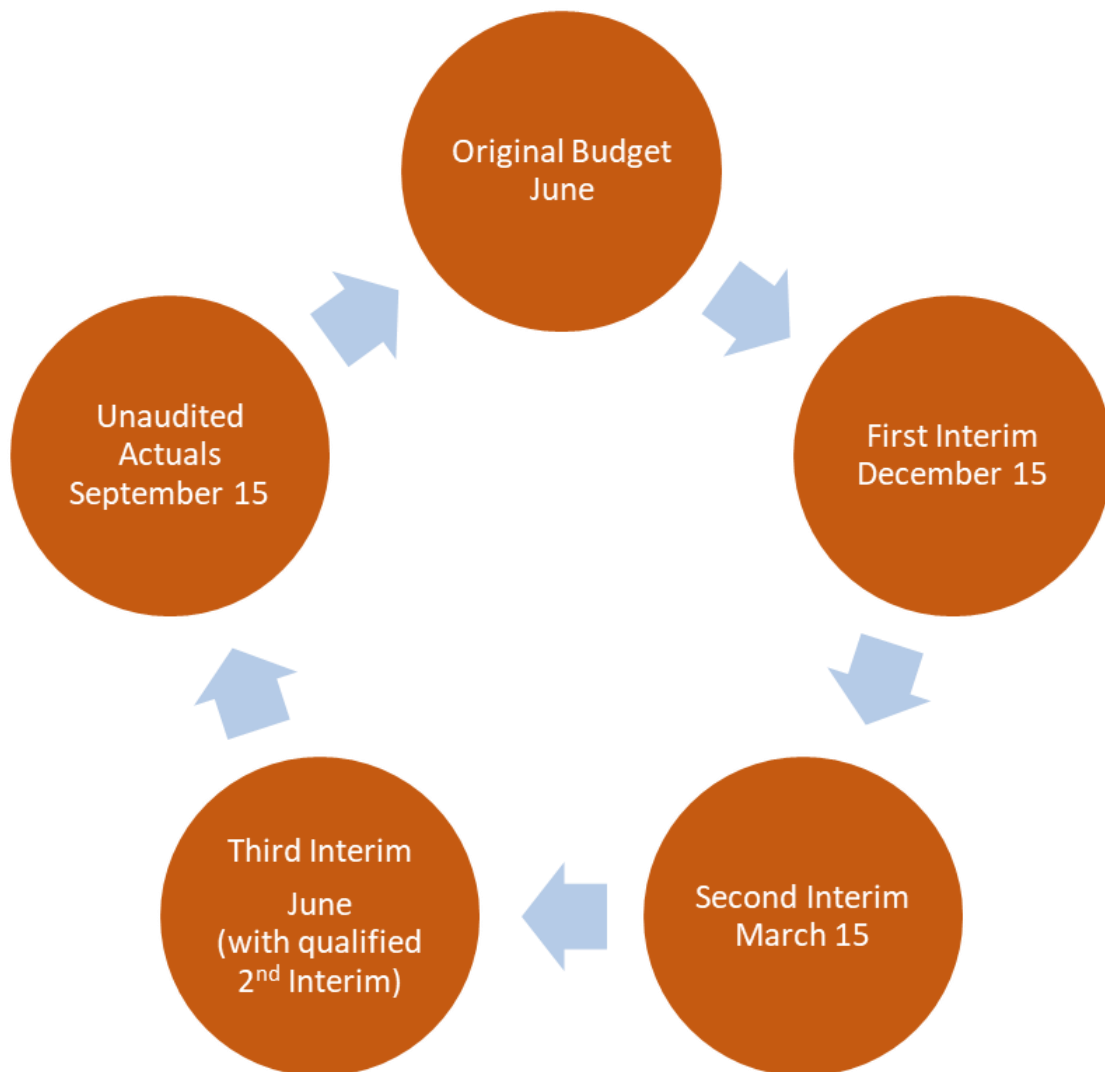
Suzan Solomon
Board Member



Brian Walters
Board Member



BUDGET CYCLE





NEWHALL SCHOOL DISTRICT

Adopted Budget Report FY 2022-2023

Budget Narrative and Assumptions

June 14, 2022

EXECUTIVE SUMMARY

This narrative and assumptions provides the District with an infrastructure for preparing the proposed 2022-2023 Adopted Budget. Revenue assumptions are predominantly influenced by the Governor's May Revision and information provided by the Los Angeles County Office of Education (LACOE). Expenditure assumptions are based upon our best estimate of program expenditures, operating costs for the current fiscal year and the priorities for spending contained in the District's Local Control Accountability Plan (LCAP).

EXECUTIVE SUMMARY 2022-2023 ADOPTED BUDGET

	Estimated Actuals	Adopted Budget	Difference
REVENUE	80,814,036	88,576,913	7,762,877
EXPENDITURES	75,434,686	82,630,693	7,196,007
Net Increase /Decrease in Fund Balance	5,379,350	5,946,220	566,870
Beginning Balance	14,005,318	19,384,668	5,379,350
Ending Balance, 6/30/2022 (Projected)	19,384,668	25,330,888	5,946,220
COMPONENTS OF ENDING BALANCE			
Non-spendable (Restricted, Stores, etc.,)	6,119,402	11,733,033	5,613,631
Committed	0	8,640,013	8,640,013
Assigned (Additional 3% Economic Uncertainty)	2,263,041	2,478,921	215,880
Reserves (Economic. Uncertainty (3%))	2,263,041	2,478,921	215,880
Unassigned	8,739,183	-	(8,739,183)
Total Available Reserves - By Dollars	13,265,265	4,957,842	(8,307,423)
Total Available Reserves - By Percentage	17.59%	6.00%	-11.59%

OVERALL ASSUMPTIONS

1. Enrollment projections, for the purpose of calculating state funding, are as follows:

The District is projecting enrollment of 5,853 for FY 2022-23, an increase of 19 students from the 21-22 school year enrollment of 5,834. The State funds school Districts based on their Average Daily Attendance (ADA) rather than enrollment. Normally, the State will use the greater of a school District's prior year P2 ADA or current year projected P2 ADA. However, due to the pandemic the Governor has proposed to offer a third option, the average of the prior three-year P-2 ADA. The District is using 96% to project the ADA for the current and two subsequent fiscal years, due to observed rates. This equates to a projected ADA of 5,618.88 for FY 22-23. Our FY 22-23 projected ADA is lower than the FY 20-21 P2 ADA and the prior three-year average P-2 ADA, resulting in our budget being based on a prior three-year average P-2 ADA of 5,879.15.

2. Both site and staffing budget allocations are by formulas as follows:

Site budget formula = \$75 per enrolled student for LCFF Base funding.

Staffing for teaching is based on:

- Universal Pre-Kindergarten 24:2
- Kindergarten – 3rd 27:1
- Grades 4, 5, 6 30:1

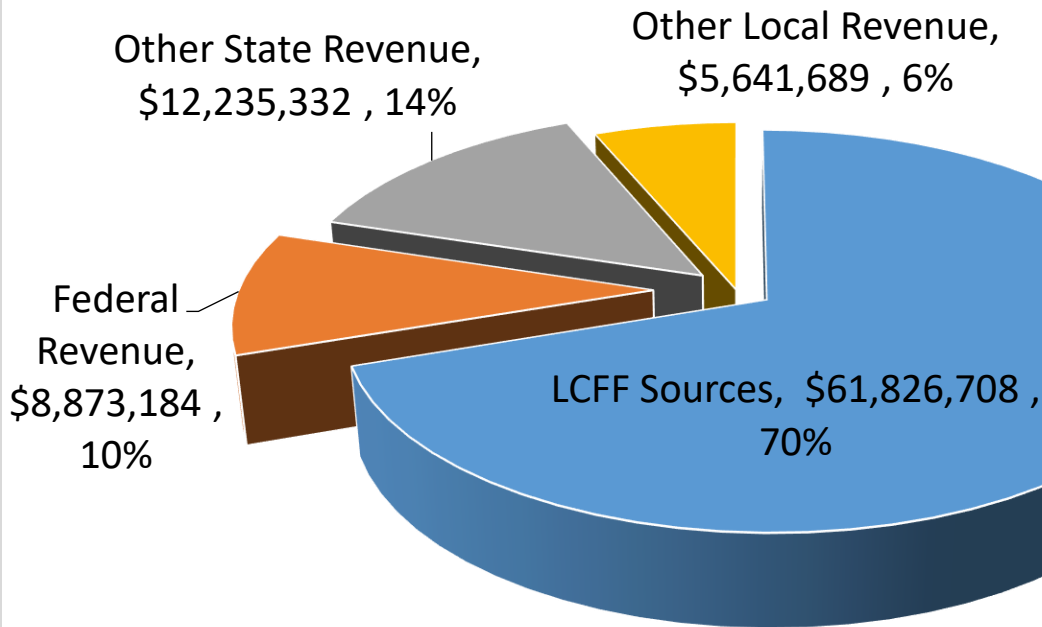
BEGINNING FUND BALANCE

The projected General Fund Beginning Balance for the 2022-23 fiscal year is \$19,384,668.

REVENUES

Total Revenues \$88,576,913

Source - 2022-2023 Adopted Budget SACS Report



LOCAL CONTROL FUNDING FORMULA

- The Local Control Funding Formula (LCFF) for FY 2022-23 is estimated to be an average of \$10,516 per ADA (Base, Supplemental Grants, K-3 and UPK adjustment). **This includes the Governor's May Revision COLA of 6.56 plus 3.29% increase to the base (total 9.85%).** The Supplemental funding estimate of \$5,165,800 has increased from prior fiscal year due to the COLA. The Supplemental Grant is intended to be used for the improvement of, or increase in, services for English Language Learners, Economically Disadvantaged and Foster students (unduplicated count pupils). Staff will be tracking use of the funding based on the District's Local Control Accountability Plan (LCAP).

The LCFF includes Education Protection Act (EPA) funds. Per the direction from LACOE the District must have a Board of Education approved spending plan each fiscal year. The District will use this funding for Instruction in FY 2022-23.

STATE REVENUE

3. The District has state funding, outside of the LCFF, as enumerated below:

- ASES funding is estimated at \$493,480 for FY 2022-23, the same as prior year.
- Special Education funding is \$4,826,039 for FY 2022-23, a decrease of 536,675 from prior year.
- Lottery funding is estimated to be \$228 per funded ADA multiplied by a factor of 1.04446. The Adopted Budget estimate is \$1,281,103.
- Mandated Costs Reimbursement is received through the Mandated Block Grant with funding of \$34.94 per ADA. The Adopted Budget estimate is \$196,323.

FEDERAL REVENUE

4. Title I, Title II, Title III and Title IV funding estimates are based on prior year awards adjusted for enrollment. The IDEA budgets are based on estimates from the SCV SELPA. The Medi-Cal budget is based on estimated receipts for FY 2021-22. MAA funding is budgeted as the funding is received.

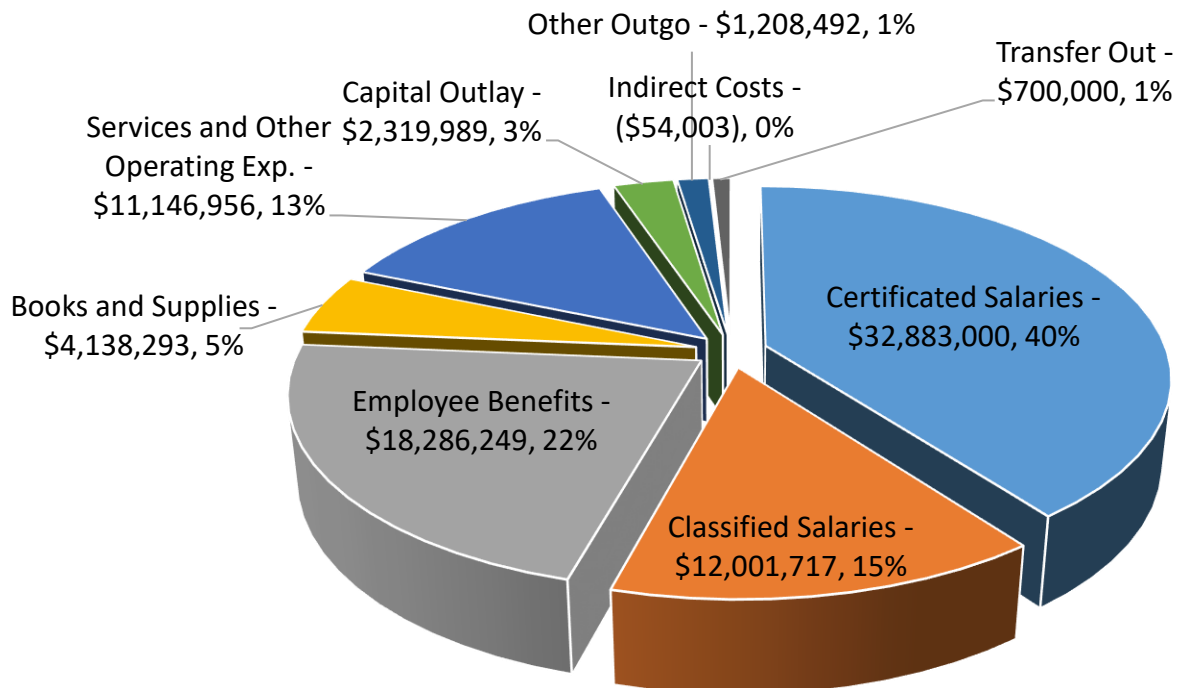
The Federal Revenue estimates are as shown below:

Federal Revenue Estimates				
Funding Source	Estimated Actuals	22/23 Adopted Budget	Change	Due To:
Title I	\$968,319	\$915,877	(\$52,442)	Adjust Award
IDEA Local Assistance	\$983,864	\$983,960	\$96	Adjust Award
IDEA Local Assist-Priv Schools	\$2,513	\$2,417	(\$96)	Adjust Award
IDEA Federal Preschool	\$48,803	\$48,803	\$0	N/A
IDEA Preschool Staff Dev	\$554	\$554	\$0	N/A
Title II	\$490,130	\$185,149	(\$304,981)	EA inc. PY Carryover
Title III	\$300,000	\$150,930	(\$149,070)	EA inc. PY Carryover
Title IV	\$101,846	\$66,092	(\$35,754)	EA inc. PY Carryover
MAA (Prior Years Funding)	\$75,000	\$75,000	\$0	N/A
ESSER	\$47,134	\$0	(\$47,134)	End One Time
ESSER II	\$2,868,225	\$87,542	(\$2,780,683)	Exhaustion of Funding
ESSER III	\$1,111,924	\$5,403,719	\$4,291,795	Exhaustion of ESSER 2
Expanded Learning Grant	\$0	\$843,141	\$843,141	Exhaustion of ESSER 2
LLM (GEER)	\$60,089	\$0	(\$60,089)	End One Time

EXPENDITURES

Total Expenditures \$82,630,693

Source - 22-23 Adopted Budget SACS Report



NET INCREASE/DECREASE IN FUND BALANCE

- The 2022-23 Adopted Budget has a projected fund balance **increase** (revenue less expenditures) of \$5,946,220. The Multi-Year Projection (MYP) indicates a Fund Balance increase of \$8,708,364 in 2023-24 and an increase of \$11,097,641 in 2024-25.

The Fund Balance increases in 2023-24 and 2024-25 reflected in the MYP are a result of a combination of significant increases in COLA, projected growth in enrollment and the prior three-year average P-2 ADA proposal.

SALARIES

- Salaries for FY 2022-23 have increased **\$2,883,552 from prior year**. This is due to a tentative agreement with both NTA and NESP.

STEP & COLUMN

7. Step and Column increases reflect longevity of employment and can vary from year to year. As shown in the table below. The FY 2022-23 Adopted Budget estimate is \$1,004,210, equivalent to a 1.97% salary increase for all employees.

Step & Column	History	% of Increase
2018-19	\$896,576	1.94%
2019-20	\$777,219	1.92%
2020-21	\$759,828	1.78%
2021-22 Estimate	\$965,587	1.93%
2022-23 Estimate	\$1,004,210	1.97%

STATUTORY BENEFITS

8. Statutory benefit rates are budgeted as follows:

STRS	19.10% (16.92% in 21/22)	Medicare	1.45%
PERS	25.37% (22.91% in 21/22)	Workers Comp	1.975% (1.984% in 21/22)
OASDI	6.20%	Unemployment	0.50% (0.50% in 21/22)

The Governor's Proposed Budget for FY 2022-23 estimates the following percentages for STRS and PERS in the two out years.

	2023-24	2024-25
STRS	19.10%	19.10%
PERS	25.20%	24.60%

9. GASB 68 requires districts to include STRS On-Behalf Pension Contribution estimates in the District financials. The FY 2022-23 income estimate of \$3,110,266 is to be included in the budget. This is offset by an equal amount of expenditure of \$3,110,266 included in the budget.

HEALTH BENEFITS

10. ACTIVE EMPLOYEES

The health insurance premium "cap" currently negotiated is \$8,054 per year for full time employees who are covered by employee representative master agreements. For 2022-23, all budgets continue to reflect this "cap" for employees covered by collective bargaining agreements (Newhall Teachers Association (NTA) and Newhall Educational Support Personnel (NESP)).

Based on current employee enrollment information, health benefit costs up to the District cap level in FY 2022-23 are projected to be **\$3,230,951**. It should be noted that employee health benefits are negotiable. Actual health premium projections are based on projected premium rates and current employees eligible to receive health benefit plans.

The health insurance premium for management and confidential employees is based on a 3-tier cap. All employees in these classifications contribute out of pocket to benefit costs that exceed the cap. The District does not pay for premium cost increases above the cap.

RETIREES

The District estimate for providing retiree health benefits in the FY 2022-23 Adopted Budget is \$389,029, a \$15,029 increase over prior year. The estimate is based on projected retiree enrollment in health benefit plans information.

NSD Cost	Retiree Health Benefits History
2018-19	\$350,979
2019-20	\$356,065
2020-21	\$358,091
2021-22 Estimate	\$374,066
2022-23 Estimate	\$389,029

NEGOTIATIONS

11. **Negotiations for FY 2022-23 are not finalized.** As a result, the MYP in the Adopted Budget **does not include** the cost of any 2022-23 settlements, which could increase expenditures in the current and subsequent years.

SPECIAL EDUCATION

12. Special Education expenditure budgets will be reduced where possible, however Special Education budgets are developed based on the needs of the students and therefore cannot be reduced to match revenue. Below is a historical table of the General Fund Special Education Contribution.

Special Education	Contribution	% of General Fund
2018-19	\$7,744,166	11.50%
2019-20	\$7,092,793	10.30%
2020-21	\$7,105,169	10.29%
2021-22 Estimate	\$6,561,630	8.70%
2022-23 Estimate	\$8,651,435	10.47%

PRESCHOOL

13. The District preschool programs at times require contributions from the General Fund. There is no projected contribution required at this time.

Preschool Contribution	
2018-19	\$47,616
2019-20	\$74,480
2020-21	\$50,770
2021-22 Estimate	\$0
2022-23 Estimate	\$0

PROPERTY & LIABILITY INSURANCE

14. The estimated property and liability insurance premiums cost for FY 2022-23 is \$592,893.

UTILITIES

15. The 2022-23 Adopted Budget estimate is \$1,510,250.

Utility Costs	
2018-19	\$1,467,968
2019-20	\$1,400,880 (sites shut down for 3 mo., COVID)
2020-21	\$1,482,026
2021-22 Estimate	\$1,436,760
2022-23 Estimate	\$1,510,250

LONG TERM DEBT

16. The District entered into a long-term energy savings contract in 2014-15 for energy efficiency projects. A Capital Lease was issued in March 2015 to cover the cost of the improvements needed to realize energy savings. The payment estimate in FY 2022-23 Budget is \$108,492.

TRANSPORTATION

17. Transportation costs for 2022-23 are projected to be \$1,864,798. An actual cost and budget summary is as follows:

Transportation	Expenditures	Encroachment/ Underfunding
2018-19	\$2,031,413	\$1,872,127
2019-20	\$1,909,366	\$1,750,080
2020-21	\$1,559,249	\$1,399,963
2021-22 Estimate	\$1,408,060	\$1,248,774
2022-23 Estimate	\$1,864,798	\$1,705,512

Transportation funding has not changed from \$159,286 since 2008-09. The funding is unrestricted and part of the LCFF but the District must use this funding for Transportation purposes.

DEFERRED MAINTENANCE

18. This funding has been rolled into the LCFF funding plan beginning with the 2013-14 year and is no longer separately funded. Transfers to Fund 14.0 are needed to be able to adequately maintain school facilities. The District will transfer \$700,000 into fund 14.0 for deferred maintenance needs.

LEGAL FEES

19. The Adopted Budget estimate is \$381,000. Below is a chart of our historical legal costs:

Legal Fees	
2018-19	\$320,747
2019-20	\$212,483
2020-21	\$354,733
2021-22 Estimate	\$501,000
2022-23 Estimate	\$381,000

INDIRECT COSTS

20. Inter-program indirect costs will be calculated at the maximum allowable rate per program. The District approved indirect cost rate for 2022-23 is 7.78%.

FOOD SERVICES

21. The Newhall School District is a member of the Santa Clarita Valley School Food Services Agency (SCVSFSA), now known as School Day Cafe, which provides breakfast and lunch to all schools in the Newhall School District, Castaic Union School District, Saugus Union School District and Sulphur Springs School District.

The SCVSFSA reimburses member Districts a portion of “direct costs” associated with food service operations at each school. Direct costs include utilities, waste disposal, custodial, supervision, supplies and other related costs. For the 2022-2023 fiscal year, the estimate is \$0. The agency is working through a standard reimbursement amount that may be included in subsequent estimates.

LACOE SERVICES

22. Based on preliminary information from LACOE, staff will budget \$126,314 for services in the 2022-23 Adopted Budget. The services provided by LACOE include: Information Systems, Accounting, Payroll and Budget. Included in the amount above is an additional payment of \$74,814 for a new accounting system. This additional payment is being made for five years. The District will be paying for both accounting systems during the five-year implementation period.

TRANSFERS OUT

23. A contribution is required from the General Fund to support funding shortfalls in various programs. Transfers Out are budgeted as shown in the detail below.

Transfers Out	2022-23 Adopted Budget
State Preschool	\$0
District Preschools	\$0
Deferred Maintenance	\$700,000
Spec. Res. Retiree Benefits	\$0
Spec. Res. Capital Outlay	\$0

RESERVE FOR ECONOMIC UNCERTAINTIES

24. The Governing Board has adopted a Reserve for Economic Uncertainty budget guideline that calls for a reserve of 6%. The Adopted Budget reflects a projected available reserve of **6% for FY 2022-23, and 6% for FY 2023-24, and 6% for FY 2024-25.**

The State has a policy that limits the available reserves component of ending fund balance for school districts to 10% in years in which the State meets certain budget criterion set forth in Education Code. Both Committed and Nonspendable components of ending fund balance are excluded from the 10% calculation. In response Newhall has committed all additional reserves above the 6% Reserve for Economic Uncertainty in order to comply with this requirement.

Beginning with the 2015-16 Adopted Budget the District must describe the amount of unassigned and assigned fund balances in excess of the state minimum reserve of 3% and how the excess will be used. The District's excess reserve (greater than 3%) will be used to maintain positive cash flow and to ensure fiscal solvency.

ROUTINE REPAIR & RESTRICTED MAINTENANCE

25. The District is required to contribute 3% of the General Fund expenditures to the Routine Restricted Maintenance Account (RRMA). The 2022-23 Adopted Budget shows an estimated contribution of \$2,232,801.

Districts are allowed remove the STRS on-behalf contribution and any LLM funds from their total expenditures when calculating the contribution amount. This lowers the required contribution by approximately \$100,388.

MULTI-YEAR PROJECTION

26. As part of the Adopted Budget, the District is required, to include a Multi-Year Projection (MYP) that includes the current budget year plus the next two fiscal years, or out years.

In viewing the Multi-Year Projections, an important consideration is that the projections are only a “snapshot” in time. Data in the MYP is always changing and these changes are presented in our Interim Financial Reports that follow our Budget Adoption.

The MYP is built using the latest information from a variety of sources such as the School Services of California (SSC), Los Angeles County Office of Education (LACOE), California Department of Education (CDE) and other Newhall School District planning documents such as the Local Control Accountability Plan (LCAP). Revenues are based mainly on Average Daily Attendance and are adjusted for projected Cost of Living Adjustments (COLA). The District continues to experience declining enrollment, which in turn, limits the amount of its revenues. Enrollment projections have been updated in **the Adopted Budget Report based upon current projected enrollment, provided by Davis Demographics and observed enrollment.**

Step and Column increase projections are included. STRS and PERS cost adjustments are included in the FY 2023-24 and FY 2024-25 projections. Supplies and other operating budgets have also been adjusted based on enrollment and changing Consumer Price Index (CPI) rates.

2022-23 Adopted Budget Multi-Year Projection (MYP)

	FY 22/23	FY 23/24	FY 24/25
REVENUE	88,576,913	84,653,574	86,276,820
EXPENDITURES	82,630,693	75,945,210	75,179,179
Net Incr/Decr in Fund Balance	5,946,220	8,708,364	11,097,641
Beginning Balance	19,384,668	25,330,888	34,039,252
Ending Balance, 6/30/ (Proj.)	25,330,888	34,039,252	45,136,893
COMPONENTS OF ENDING BALANCE			
Non-spendable (Restricted, Stores,etc.)	11,733,033	16,564,338	22,520,361
Committed	8,640,013	12,918,200	18,105,346
Assigned (Additional 3% Reserve for Economic Uncertainty)	2,478,921	2,278,357	2,255,593
Reserve for Econ. Uncert. (3%)	2,478,921	2,278,357	2,255,593
Unassigned	0	0	0
Total Available Reserves - By Dollars	4,957,842	4,556,714	4,511,186
Total Available Reserves - By Percentage	6.00%	6.00%	6.00%

OTHER FUNDS

27. The District's Other Funds are budgeted as shown in detail below:

Fund	Description	Beginning Balance	Revenues	Expenditures	Ending Balance
12	CHILD DEVELOPMENT	\$57,557	\$831,246	\$887,303	\$1,500
14	DEFERRED MAINTENANCE	\$701,494	\$700,100	\$0	\$1,401,594
20	SPECIAL RESERVE FOR POST-EMPLOYMENT BENEFITS	\$856,256	\$4,000	\$0	\$860,256
25	CAPITAL FACILITIES	\$3,428,242	\$2,012,000	\$1,222,500	\$4,217,742
40	SPECIAL RESERVE FOR CAPITAL OUTLAY	\$13,745,503	\$60,000	\$6,500,000	\$7,305,503
TOTAL -OTHER FUNDS		\$18,789,052	\$3,607,346	\$8,609,803	\$13,786,595

CONCLUSION

The 2022-23 Adopted Budget was developed using the information provided in the Governor's May Revision and a variety of sources and assumptions as stated in this narrative. The budget is a living document and is adjusted as the year progresses.

The State's budget will be finalized by the end of June and the District will adjust their budget accordingly at the 45-day revision or First Interim Report.

COMPONENTS OF ENDING FUND BALANCE



**Los Angeles County
Office of Education**
Serving Students • Supporting Communities • Leading Educators

SAMPLE TEMPLATE REU Disclosure Requirements

Name of District
Newhall School District

Per Education Code Section 42127 (a), the following Reserve for Economic Uncertainties (REU) information will be presented at a public hearing on:

Date of Hearing
June 14, 2022

	BUDGET YEAR 2022-23	FIRST OUT-YEAR	SECOND OUT-YEAR
	Amount	Amount	Amount
1) Assigned Fund Balance (Fund 01 & 17)	\$ 4,957,842	\$ 4,556,714	\$ 4,511,186
2) Unassigned Fund Balance (Fund 01 & 17)	\$ 0	\$ 0	\$ 0
3) Total Assigned and Unassigned Fund Balance (Line 1 + 2)	\$ 4,957,842	\$ 4,556,714	\$ 4,511,186
4) Minimum Recommended REU	\$ 2,478,921	\$ 2,278,357	\$ 2,255,593
5) Amount Exceeding Minimum REU (Line 3 - 4)	\$ 2,478,921	\$ 2,278,357	\$ 2,255,593
6) If the amount in Line 5 is greater than zero, provide the reason(s):			
Budget Year:	Amount exceeding the minimum REU of 3% represents the additional 3% required per NSD Budget Guidelines.		
First Out-Year:	Amount exceeding the minimum REU of 3% represents the additional 3% required per NSD Budget Guidelines.		
Second Out-Year:	Amount exceeding the minimum REU of 3% represents the additional 3% required per NSD Budget Guidelines.		

Form No. 504-074 Rev. 07/13/2017

G = General Ledger Data; S =
Supplemental Data

			Data Supplied For:	
Form	Description	2021-22 Estimated Actuals	2022-23 Budget	
01	General Fund/County School Service Fund	GS	GS	
08	Student Activity Special Revenue Fund			
09	Charter Schools Special Revenue Fund			
10	Special Education Pass-Through Fund			
11	Adult Education Fund			
12	Child Development Fund	G	G	
13	Cafeteria Special Revenue Fund			
14	Deferred Maintenance Fund	G	G	
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits	G	G	
21	Building Fund			
25	Capital Facilities Fund	G	G	
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund			
40	Special Reserve Fund for Capital Outlay Projects	G	G	
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund	G	G	
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund			
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
A	Average Daily Attendance	S	S	
ASSET	Schedule of Capital Assets			
CASH	Cashflow Worksheet			

CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,306,015.00	0.00	57,306,015.00	61,826,708.00	0.00	61,826,708.00	7.9%
2) Federal Revenue		8100-8299	75,000.00	7,830,382.00	7,905,382.00	75,000.00	8,798,184.00	8,873,184.00	12.2%
3) Other State Revenue		8300-8599	1,165,755.00	9,532,820.00	10,698,575.00	1,137,199.00	11,098,133.00	12,235,332.00	14.4%
4) Other Local Revenue		8600-8799	559,105.00	4,344,959.00	4,904,064.00	530,650.00	5,111,039.00	5,641,689.00	15.0%
5) TOTAL, REVENUES			59,105,875.00	21,708,161.00	80,814,036.00	63,569,557.00	25,007,356.00	88,576,913.00	9.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,883,883.00	7,565,565.00	31,449,448.00	24,587,410.00	8,295,590.00	32,883,000.00	4.6%
2) Classified Salaries		2000-2999	7,084,241.00	3,467,476.00	10,551,717.00	7,911,914.00	4,089,803.00	12,001,717.00	13.7%
3) Employee Benefits		3000-3999	9,694,688.00	6,648,015.00	16,342,703.00	10,975,852.00	7,310,397.00	18,286,249.00	11.9%
4) Books and Supplies		4000-4999	1,340,907.00	2,478,194.00	3,819,101.00	2,492,902.00	1,645,391.00	4,138,293.00	8.4%
5) Services and Other Operating Expenditures		5000-5999	5,283,890.00	5,062,663.00	10,346,553.00	6,350,980.00	4,795,976.00	11,146,956.00	7.7%
6) Capital Outlay		6000-6999	10,783.00	1,170,552.00	1,181,335.00	0.00	2,319,989.00	2,319,989.00	96.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	108,492.00	1,000,000.00	1,108,492.00	108,492.00	1,100,000.00	1,208,492.00	9.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,071,993.00)	1,007,330.00	(64,663.00)	(774,818.00)	720,815.00	(54,003.00)	-16.5%
9) TOTAL, EXPENDITURES			46,334,891.00	28,399,795.00	74,734,686.00	51,652,732.00	30,277,961.00	81,930,693.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,770,984.00	(6,691,634.00)	6,079,350.00	11,916,825.00	(5,270,605.00)	6,646,220.00	9.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,608,826.00)	8,608,826.00	0.00	(10,884,236.00)	10,884,236.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,308,826.00)	8,608,826.00	(700,000.00)	(11,584,236.00)	10,884,236.00	(700,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,462,158.00	1,917,192.00	5,379,350.00	332,589.00	5,613,631.00	5,946,220.00	10.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,808,107.59	4,197,210.21	14,005,317.80	13,270,265.59	6,114,402.21	19,384,667.80	38.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			9,808,107.59	4,197,210.21	14,005,317.80	13,270,265.59	6,114,402.21	19,384,667.80	38.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,808,107.59	4,197,210.21	14,005,317.80	13,270,265.59	6,114,402.21	19,384,667.80	38.4%
2) Ending Balance, June 30 (E + F1e)			13,270,265.59	6,114,402.21	19,384,667.80	13,602,854.59	11,728,033.21	25,330,887.80	30.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,114,402.21	6,114,402.21	0.00	11,728,033.21	11,728,033.21	91.8%
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	8,640,012.59	0.00	8,640,012.59	New
d) Assigned									
Other Assignments		9780	2,263,041.00	0.00	2,263,041.00	2,478,921.00	0.00	2,478,921.00	9.5%
Additional 3% Reserve for Economic Uncertainties	0000	9780	2,263,041.00		2,263,041.00			0.00	
Additional 3% Reserve for Economic Uncertainties	0000	9780			0.00	2,478,921.00		2,478,921.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,263,041.00	0.00	2,263,041.00	2,478,921.00	0.00	2,478,921.00	9.5%
Unassigned/Unappropriated Amount		9790	8,739,183.59	0.00	8,739,183.59	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				

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)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		26,829,875.00	0.00	26,829,875.00	32,188,342.00	0.00	32,188,342.00	20.0%
Education Protection Account State Aid - Current Year	8012		8,618,835.00	0.00	8,618,835.00	7,966,714.00	0.00	7,966,714.00	-7.6%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		75,126.00	0.00	75,126.00	75,126.00	0.00	75,126.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		15,759,155.00	0.00	15,759,155.00	15,759,155.00	0.00	15,759,155.00	0.0%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	481,344.00	0.00	481,344.00	481,344.00	0.00	481,344.00	0.0%
Prior Years' Taxes		8043	507,652.00	0.00	507,652.00	368,097.00	0.00	368,097.00	-27.5%
Supplemental Taxes		8044	398,433.00	0.00	398,433.00	398,433.00	0.00	398,433.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,390,492.00	0.00	4,390,492.00	4,390,492.00	0.00	4,390,492.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	185,653.00	0.00	185,653.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	59,450.00	0.00	59,450.00	199,005.00	0.00	199,005.00	234.7%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			57,306,015.00	0.00	57,306,015.00	61,826,708.00	0.00	61,826,708.00	7.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,306,015.00	0.00	57,306,015.00	61,826,708.00	0.00	61,826,708.00	7.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	986,377.00	986,377.00	0.00	986,377.00	986,377.00	0.0%
Special Education Discretionary Grants		8182	0.00	49,357.00	49,357.00	0.00	49,357.00	49,357.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		968,319.00	968,319.00		915,877.00	915,877.00	-5.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		490,130.00	490,130.00		185,149.00	185,149.00	-62.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		300,000.00	300,000.00		150,930.00	150,930.00	-49.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		101,846.00	101,846.00		66,092.00	66,092.00	-35.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	75,000.00	4,934,353.00	5,009,353.00	75,000.00	6,444,402.00	6,519,402.00	30.1%
TOTAL, FEDERAL REVENUE			75,000.00	7,830,382.00	7,905,382.00	75,000.00	8,798,184.00	8,873,184.00	12.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	198,266.00	0.00	198,266.00	196,323.00	0.00	196,323.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	942,489.00	375,839.00	1,318,328.00	915,876.00	365,227.00	1,281,103.00	-2.8%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		493,480.00	493,480.00		493,480.00	493,480.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,000.00	8,663,501.00	8,688,501.00	25,000.00	10,239,426.00	10,264,426.00	18.1%
TOTAL, OTHER STATE REVENUE			1,165,755.00	9,532,820.00	10,698,575.00	1,137,199.00	11,098,133.00	12,235,332.00	14.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	52,958.00	52,958.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	254,105.00	0.00	254,105.00	262,650.00	0.00	262,650.00	3.4%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	255,000.00	114,461.00	369,461.00	218,000.00	285,000.00	503,000.00	36.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		4,177,540.00	4,177,540.00		4,826,039.00	4,826,039.00	15.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			559,105.00	4,344,959.00	4,904,064.00	530,650.00	5,111,039.00	5,641,689.00	15.0%
TOTAL, REVENUES			59,105,875.00	21,708,161.00	80,814,036.00	63,569,557.00	25,007,356.00	88,576,913.00	9.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,271,600.00	6,550,882.00	25,822,482.00	20,759,367.00	6,208,835.00	26,968,202.00	4.4%
Certificated Pupil Support Salaries		1200	1,289,667.00	808,241.00	2,097,908.00	739,871.00	1,679,154.00	2,419,025.00	15.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,163,851.00	152,452.00	3,316,303.00	2,980,515.00	281,555.00	3,262,070.00	-1.6%
Other Certificated Salaries		1900	158,765.00	53,990.00	212,755.00	107,657.00	126,046.00	233,703.00	9.8%
TOTAL, CERTIFICATED SALARIES			23,883,883.00	7,565,565.00	31,449,448.00	24,587,410.00	8,295,590.00	32,883,000.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	93,574.00	1,744,200.00	1,837,774.00	117,571.00	2,139,908.00	2,257,479.00	22.8%
Classified Support Salaries		2200	2,970,786.00	694,900.00	3,665,686.00	3,114,458.00	745,411.00	3,859,869.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	683,363.00	210,451.00	893,814.00	837,495.00	272,050.00	1,109,545.00	24.1%
Clerical, Technical and Office Salaries		2400	1,983,763.00	123,341.00	2,107,104.00	2,191,449.00	147,991.00	2,339,440.00	11.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Classified Salaries		2900	1,352,755.00	694,584.00	2,047,339.00	1,650,941.00	784,443.00	2,435,384.00	19.0%
TOTAL, CLASSIFIED SALARIES			7,084,241.00	3,467,476.00	10,551,717.00	7,911,914.00	4,089,803.00	12,001,717.00	13.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,929,856.00	4,396,182.00	8,326,038.00	4,468,409.00	4,614,004.00	9,082,413.00	9.1%
PERS		3201-3202	1,388,977.00	702,850.00	2,091,827.00	1,581,969.00	912,909.00	2,494,878.00	19.3%
OASDI/Medicare/Alternative		3301-3302	871,767.00	367,121.00	1,238,888.00	886,590.00	417,728.00	1,304,318.00	5.3%
Health and Welfare Benefits		3401-3402	2,172,647.00	845,831.00	3,018,478.00	2,207,854.00	970,726.00	3,178,580.00	5.3%
Unemployment Insurance		3501-3502	155,261.00	55,860.00	211,121.00	154,808.00	60,098.00	214,906.00	1.8%
Workers' Compensation		3601-3602	600,327.00	215,668.00	815,995.00	611,456.00	237,319.00	848,775.00	4.0%
OPEB, Allocated		3701-3702	374,066.00	0.00	374,066.00	867,565.00	0.00	867,565.00	131.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	201,787.00	64,503.00	266,290.00	197,201.00	97,613.00	294,814.00	10.7%
TOTAL, EMPLOYEE BENEFITS			9,694,688.00	6,648,015.00	16,342,703.00	10,975,852.00	7,310,397.00	18,286,249.00	11.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	22,116.00	80,452.00	102,568.00	2,000.00	500.00	2,500.00	-97.6%
Materials and Supplies		4300	1,094,691.00	2,085,279.00	3,179,970.00	2,412,792.00	1,618,191.00	4,030,983.00	26.8%
Noncapitalized Equipment		4400	224,100.00	312,463.00	536,563.00	78,110.00	26,700.00	104,810.00	-80.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,340,907.00	2,478,194.00	3,819,101.00	2,492,902.00	1,645,391.00	4,138,293.00	8.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	153,955.00	412,225.00	566,180.00	175,000.00	1,549,088.00	1,724,088.00	204.5%
Travel and Conferences		5200	83,051.00	123,652.00	206,703.00	44,250.00	131,840.00	176,090.00	-14.8%
Dues and Memberships		5300	45,536.00	0.00	45,536.00	46,000.00	0.00	46,000.00	1.0%
Insurance		5400 - 5450	543,489.00	0.00	543,489.00	617,191.00	0.00	617,191.00	13.6%
Operations and Housekeeping Services		5500	1,427,760.00	9,000.00	1,436,760.00	1,498,250.00	12,000.00	1,510,250.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,669.00	345,969.00	542,638.00	278,516.00	246,475.00	524,991.00	-3.3%
Transfers of Direct Costs		5710	(250,392.00)	250,392.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,200.00)	0.00	(2,200.00)	(200.00)	0.00	(200.00)	-90.9%
Professional/Consulting Services and Operating Expenditures		5800	2,859,412.00	3,920,675.00	6,780,087.00	3,366,773.00	2,856,073.00	6,222,846.00	-8.2%
Communications		5900	226,610.00	750.00	227,360.00	325,200.00	500.00	325,700.00	43.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,283,890.00	5,062,663.00	10,346,553.00	6,350,980.00	4,795,976.00	11,146,956.00	7.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	633.00	222,000.00	222,633.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	79,780.00	79,780.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,150.00	868,772.00	878,922.00	0.00	2,319,989.00	2,319,989.00	164.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,783.00	1,170,552.00	1,181,335.00	0.00	2,319,989.00	2,319,989.00	96.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,000,000.00	1,000,000.00	0.00	1,100,000.00	1,100,000.00	10.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	14,076.00	0.00	14,076.00	14,076.00	0.00	14,076.00	0.0%
Other Debt Service - Principal		7439	94,416.00	0.00	94,416.00	94,416.00	0.00	94,416.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			108,492.00	1,000,000.00	1,108,492.00	108,492.00	1,100,000.00	1,208,492.00	9.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,007,330.00)	1,007,330.00	0.00	(720,815.00)	720,815.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(64,663.00)	0.00	(64,663.00)	(54,003.00)	0.00	(54,003.00)	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,071,993.00)	1,007,330.00	(64,663.00)	(774,818.00)	720,815.00	(54,003.00)	-16.5%
TOTAL, EXPENDITURES			46,334,891.00	28,399,795.00	74,734,686.00	51,652,732.00	30,277,961.00	81,930,693.00	9.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,608,826.00)	8,608,826.00	0.00	(10,884,236.00)	10,884,236.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,608,826.00)	8,608,826.00	0.00	(10,884,236.00)	10,884,236.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,308,826.00)	8,608,826.00	(700,000.00)	(11,584,236.00)	10,884,236.00	(700,000.00)	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,306,015.00	0.00	57,306,015.00	61,826,708.00	0.00	61,826,708.00	7.9%
2) Federal Revenue		8100-8299	75,000.00	7,830,382.00	7,905,382.00	75,000.00	8,798,184.00	8,873,184.00	12.2%
3) Other State Revenue		8300-8599	1,165,755.00	9,532,820.00	10,698,575.00	1,137,199.00	11,098,133.00	12,235,332.00	14.4%
4) Other Local Revenue		8600-8799	559,105.00	4,344,959.00	4,904,064.00	530,650.00	5,111,039.00	5,641,689.00	15.0%
5) TOTAL, REVENUES			59,105,875.00	21,708,161.00	80,814,036.00	63,569,557.00	25,007,356.00	88,576,913.00	9.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	27,705,302.00	20,115,682.00	47,820,984.00	32,014,451.00	20,024,535.00	52,038,986.00	8.8%
2) Instruction - Related Services	2000-2999		6,248,330.00	1,060,879.00	7,309,209.00	6,285,544.00	1,460,954.00	7,746,498.00	6.0%
3) Pupil Services	3000-3999		3,461,240.00	1,372,761.00	4,834,001.00	3,201,806.00	2,437,415.00	5,639,221.00	16.7%
4) Ancillary Services	4000-4999		139,827.00	75,000.00	214,827.00	299,745.00	75,000.00	374,745.00	74.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,894,788.00	1,710,255.00	5,605,043.00	4,662,948.00	802,093.00	5,465,041.00	-2.5%
8) Plant Services	8000-8999		4,776,912.00	3,065,218.00	7,842,130.00	5,079,746.00	4,377,964.00	9,457,710.00	20.6%
9) Other Outgo	9000-9999		108,492.00	1,000,000.00	1,108,492.00	108,492.00	1,100,000.00	1,208,492.00	9.0%
10) TOTAL, EXPENDITURES			46,334,891.00	28,399,795.00	74,734,686.00	51,652,732.00	30,277,961.00	81,930,693.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,770,984.00	(6,691,634.00)	6,079,350.00	11,916,825.00	(5,270,605.00)	6,646,220.00	9.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,608,826.00)	8,608,826.00	0.00	(10,884,236.00)	10,884,236.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,308,826.00)	8,608,826.00	(700,000.00)	(11,584,236.00)	10,884,236.00	(700,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,462,158.00	1,917,192.00	5,379,350.00	332,589.00	5,613,631.00	5,946,220.00	10.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,808,107.59	4,197,210.21	14,005,317.80	13,270,265.59	6,114,402.21	19,384,667.80	38.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,808,107.59	4,197,210.21	14,005,317.80	13,270,265.59	6,114,402.21	19,384,667.80	38.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,808,107.59	4,197,210.21	14,005,317.80	13,270,265.59	6,114,402.21	19,384,667.80	38.4%
2) Ending Balance, June 30 (E + F1e)			13,270,265.59	6,114,402.21	19,384,667.80	13,602,854.59	11,728,033.21	25,330,887.80	30.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,114,402.21	6,114,402.21	0.00	11,728,033.21	11,728,033.21	91.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	8,640,012.59	0.00	8,640,012.59	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,263,041.00	0.00	2,263,041.00	2,478,921.00	0.00	2,478,921.00	9.5%
Additional 3% Reserve for Economic Uncertainties	0000	9780	2,263,041.00		2,263,041.00			0.00	
Additional 3% Reserve for Economic Uncertainties	0000	9780			0.00	2,478,921.00		2,478,921.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,263,041.00	0.00	2,263,041.00	2,478,921.00	0.00	2,478,921.00	9.5%
Unassigned/Unappropriated Amount		9790	8,739,183.59	0.00	8,739,183.59	0.00	0.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,777,332.00	7,190,469.00
5640		.34	.34
6266	Educator Effectiveness, FY 2021-22	997,010.00	1,185,010.00
6300	Lottery: Instructional Materials	1,373,554.85	1,738,781.85
6536	Special Ed: Dispute Prevention and Dispute Resolution	87,781.00	87,781.00
6537	Special Ed: Learning Recovery Support	486,681.00	0.00
6547	Special Education Early Intervention Preschool Grant	600,127.00	600,127.00
7311	Classified School Employee Professional Development Block Grant	17,157.18	17,157.18
7388	SB 117 COVID-19 LEA Response Funds	.39	.39
7425	Expanded Learning Opportunities (ELO) Grant	.48	.48
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.20	.20
9010	Other Restricted Local	774,757.77	908,705.77
Total, Restricted Balance		6,114,402.21	11,728,033.21

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	945,348.00	830,496.00	-12.1%
4) Other Local Revenue		8600-8799	750.00	750.00	0.0%
5) TOTAL, REVENUES			991,098.00	831,246.00	-16.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	384,281.00	331,697.00	-13.7%
2) Classified Salaries		2000-2999	218,609.00	214,171.00	-2.0%
3) Employee Benefits		3000-3999	213,107.00	201,870.00	-5.3%
4) Books and Supplies		4000-4999	73,652.00	74,821.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	12,958.00	10,741.00	-17.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,663.00	54,003.00	-16.5%
9) TOTAL, EXPENDITURES			967,270.00	887,303.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,828.00	(56,057.00)	-335.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,828.00	(56,057.00)	-335.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,729.00	57,557.00	70.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,729.00	57,557.00	70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,729.00	57,557.00	70.6%
2) Ending Balance, June 30 (E + F1e)			57,557.00	1,500.00	-97.4%
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	56,807.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	750.00	1,500.00	100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			45,000.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	840,516.00	774,615.00	-7.8%
All Other State Revenue	All Other	8590	104,832.00	55,881.00	-46.7%
TOTAL, OTHER STATE REVENUE			945,348.00	830,496.00	-12.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	750.00	750.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	750.00	0.0%
TOTAL, REVENUES			991,098.00	831,246.00	-16.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	277,689.00	214,442.00	-22.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	106,592.00	117,255.00	10.0%
TOTAL, CERTIFICATED SALARIES			384,281.00	331,697.00	-13.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	167,806.00	169,804.00	1.2%
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	50,803.00	44,367.00	-12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			218,609.00	214,171.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	95,493.00	89,699.00	-6.1%
PERS		3201-3202	25,648.00	26,010.00	1.4%
OASDI/Medicare/Alternative		3301-3302	20,131.00	18,807.00	-6.6%
Health and Welfare Benefits		3401-3402	52,425.00	52,371.00	-0.1%
Unemployment Insurance		3501-3502	3,015.00	2,557.00	-15.2%
Workers' Compensation		3601-3602	11,636.00	10,253.00	-11.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,759.00	2,173.00	-54.3%
TOTAL, EMPLOYEE BENEFITS			213,107.00	201,870.00	-5.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,308.00	63,014.00	25.3%
Noncapitalized Equipment		4400	23,344.00	11,807.00	-49.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			73,652.00	74,821.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,211.00	1,211.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,200.00	200.00	-90.9%
Professional/Consulting Services and Operating Expenditures		5800	7,547.00	7,330.00	-2.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,958.00	10,741.00	-17.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	64,663.00	54,003.00	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,663.00	54,003.00	-16.5%
TOTAL, EXPENDITURES			967,270.00	887,303.00	-8.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	945,348.00	830,496.00	-12.1%
4) Other Local Revenue		8600-8799	750.00	750.00	0.0%
5) TOTAL, REVENUES			991,098.00	831,246.00	-16.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		666,019.00	591,438.00	-11.2%
2) Instruction - Related Services	2000-2999		236,588.00	241,862.00	2.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		64,663.00	54,003.00	-16.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			967,270.00	887,303.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,828.00	(56,057.00)	-335.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,828.00	(56,057.00)	-335.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,729.00	57,557.00	70.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,729.00	57,557.00	70.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,729.00	57,557.00	70.6%
2) Ending Balance, June 30 (E + F1e)			57,557.00	1,500.00	-97.4%
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	56,807.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	750.00	1,500.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	11,807.00	0.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	45,000.00	0.00
Total, Restricted Balance		56,807.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	100.00	-85.7%
5) TOTAL, REVENUES			700.00	100.00	-85.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	250,000.00	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			250,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(249,300.00)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	700,000.00	700,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			700,000.00	700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			450,700.00	700,100.00	55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,793.68	701,493.68	179.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,793.68	701,493.68	179.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,793.68	701,493.68	179.7%
2) Ending Balance, June 30 (E + F1e)			701,493.68	1,401,593.68	99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	701,493.68	1,401,593.68	99.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	700.00	100.00	-85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	100.00	-85.7%
TOTAL, REVENUES			700.00	100.00	-85.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	700,000.00	700,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	700,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			700,000.00	700,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	100.00	-85.7%
5) TOTAL, REVENUES			700.00	100.00	-85.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		250,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			250,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(249,300.00)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	700,000.00	700,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			700,000.00	700,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			450,700.00	700,100.00	55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,793.68	701,493.68	179.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,793.68	701,493.68	179.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,793.68	701,493.68	179.7%
2) Ending Balance, June 30 (E + F1e)			701,493.68	1,401,593.68	99.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	701,493.68	1,401,593.68	99.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	852,256.47	856,256.47	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,256.47	856,256.47	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,256.47	856,256.47	0.5%
2) Ending Balance, June 30 (E + F1e)			856,256.47	860,256.47	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	856,256.47	860,256.47	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,000.00	4,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,000.00	4,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	852,256.47	856,256.47	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,256.47	856,256.47	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,256.47	856,256.47	0.5%
2) Ending Balance, June 30 (E + F1e)			856,256.47	860,256.47	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	856,256.47	860,256.47	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,012,000.00	2,012,000.00	0.0%
5) TOTAL, REVENUES			2,012,000.00	2,012,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	192,782.00	1,222,500.00	534.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			192,782.00	1,222,500.00	534.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,819,218.00	789,500.00	-56.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,819,218.00	789,500.00	-56.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,609,023.83	3,428,241.83	113.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,609,023.83	3,428,241.83	113.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,023.83	3,428,241.83	113.1%
2) Ending Balance, June 30 (E + F1e)			3,428,241.83	4,217,741.83	23.0%
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	2,785,357.18	3,562,857.18	27.9%
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	642,884.65	654,884.65	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	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			2,012,000.00	2,012,000.00	0.0%
TOTAL, REVENUES			2,012,000.00	2,012,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	192,782.00	1,222,500.00	534.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,782.00	1,222,500.00	534.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			192,782.00	1,222,500.00	534.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,012,000.00	2,012,000.00	0.0%
5) TOTAL, REVENUES			2,012,000.00	2,012,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		42,782.00	22,500.00	-47.4%
8) Plant Services	8000-8999		150,000.00	1,200,000.00	700.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			192,782.00	1,222,500.00	534.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,819,218.00	789,500.00	-56.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,819,218.00	789,500.00	-56.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,609,023.83	3,428,241.83	113.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,609,023.83	3,428,241.83	113.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,023.83	3,428,241.83	113.1%
2) Ending Balance, June 30 (E + F1e)			3,428,241.83	4,217,741.83	23.0%
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	2,785,357.18	3,562,857.18	27.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	642,884.65	654,884.65	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,785,357.18	3,562,857.18
Total, Restricted Balance		2,785,357.18	3,562,857.18

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,116.00	60,000.00	-42.4%
5) TOTAL, REVENUES			104,116.00	60,000.00	-42.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	159,937.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	46,355.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,918,000.00	6,500,000.00	238.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,124,292.00	6,500,000.00	206.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,020,176.00)	(6,440,000.00)	218.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,020,176.00)	(6,440,000.00)	218.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,765,678.70	13,745,502.70	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,678.70	13,745,502.70	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,678.70	13,745,502.70	-12.8%
2) Ending Balance, June 30 (E + F1e)			13,745,502.70	7,305,502.70	-46.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,745,502.70	7,305,502.70	-46.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	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	44,116.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,116.00	60,000.00	-42.4%
TOTAL, REVENUES			104,116.00	60,000.00	-42.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,937.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			159,937.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,355.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,355.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	418,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,500,000.00	6,500,000.00	333.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,918,000.00	6,500,000.00	238.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,124,292.00	6,500,000.00	206.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,116.00	60,000.00	-42.4%
5) TOTAL, REVENUES			104,116.00	60,000.00	-42.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,124,292.00	6,500,000.00	206.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,124,292.00	6,500,000.00	206.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,020,176.00)	(6,440,000.00)	218.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,020,176.00)	(6,440,000.00)	218.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,765,678.70	13,745,502.70	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,678.70	13,745,502.70	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,678.70	13,745,502.70	-12.8%
2) Ending Balance, June 30 (E + F1e)			13,745,502.70	7,305,502.70	-46.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,745,502.70	7,305,502.70	-46.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,285,880.00	2,285,880.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,285,880.00	2,285,880.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,285,880.00	2,285,880.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,285,880.00	2,285,880.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,285,880.00	2,285,880.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,285,880.00	2,285,880.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,285,880.00	2,285,880.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,285,880.00	2,285,880.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,285,880.00	2,285,880.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,285,880.00	2,285,880.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,546.78	5,546.78	6,045.33	5,618.88	5,618.88	5,879.15
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,546.78	5,546.78	6,045.33	5,618.88	5,618.88	5,879.15
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,546.78	5,546.78	6,045.33	5,618.88	5,618.88	5,879.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Cashflow Worksheet
2021-2022
GENERAL FUND

With Actuals Through the Month of May

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		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		12,540,790	10,679,820	13,689,705	13,933,258	10,649,958	9,883,253
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		3,643,820	7,573,853	(3,954,973)	2,397,672	2,397,672	4,844,928
Property Taxes	8020-8079		180,757	408,184	320,388	0	309,967	3,999,380
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	593,607	151,239	26,774	0	362,525
Other State Revenue	8300-8599		0	0	272,426	0	0	990,331
Other Local Revenue	8600-8799		5,487	211,022	36,444	101,895	15,521	56,212
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			3,830,064	8,786,665	(3,174,476)	2,526,341	2,723,160	10,253,377
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		1,957,794	2,474,599	2,581,983	2,988,776	2,517,172	2,657,168
Classified Salaries	2000-2999		1,005	479,714	808,739	1,065,768	895,553	861,618
Employee Benefits	3000-3999		597,981	943,151	1,090,620	1,185,202	1,085,909	1,106,920
Books & Supplies	4000-4999		(79)	862,082	382,863	513,087	368,807	120,366
Services	5000-5999		27,345	553,949	1,329,164	664,469	912,588	766,797
Capital Outlay	6000-6999		(0)	298,499	32,633	0	31,427	29,123
Other Outgo	7000-7499		0	0	0	49,518	0	0
Interfund Transfers Out	7600-7629		0	0	0	(11,496)	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,584,046	5,611,995	6,226,002	6,455,323	5,811,456	5,541,993
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199		0	0	0	0	0	0
Accounts Receivable	9200-9399	(12,636,293)	65,517	1,056,144	9,686,942	611,058	1,053,656	14,815
Subtotal Assets			65,517	1,056,144	9,686,942	611,058	1,053,656	14,815
LIABILITIES								
Accounts Payable	9500-9599	14,851,968	(3,172,505)	(1,216,435)	(151,518)	(425,323)	(5,211)	(609,613)
Due to Other Funds	9610		0	0	0	0	0	0
Subtotal Liabilities			(3,172,505)	(1,216,435)	(151,518)	(425,323)	(5,211)	(609,613)
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(3,106,988)	(160,291)	9,535,424	185,735	1,048,445	(594,798)
E. (B - C + D)			(1,860,970)	3,014,380	134,946	(3,743,248)	(2,039,850)	4,116,586
F. ENDING CASH (A + E)			10,679,820	13,694,200	13,824,651	10,190,010	8,610,108	13,999,839
G. ACCRUALS AND ADJUSTMENTS								

Cashflow Worksheet
2021-2022
GENERAL FUND

7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
15,855,431	18,653,872	16,619,095	17,215,081	17,390,469	19,052,562				
2,397,672	2,435,440	3,888,621	2,435,440	2,435,440	5,092,039	0		35,587,624	35,587,624
3,840,286	518,854	1,114,073	2,970,719	4,268,418	3,740,625			21,671,652	21,671,652
40,442	0	6,297	0	0	0			46,739	46,739
546,274	94,752	156,622	276,930	406,573	3,699,524	1,590,563		7,905,382	7,905,382
815,217	419,806	673,581	279,978	279,978	6,397,024	570,234		10,698,575	10,698,575
839,993	16,529	819,852	545,956	449,810	1,426,750	378,594		4,904,064	4,904,064
0	0	0	0	0	0			0	0
0	0	0	0	0	0			0	0
8,479,884	3,485,381	6,659,045	6,509,023	7,840,220	20,355,962	2,539,391	0	80,814,036	80,814,036
2,515,306	2,596,309	2,577,701	2,614,787	2,569,023	3,257,307	141,523		31,449,448	31,449,448
831,202	851,583	907,524	937,414	816,317	1,293,348	801,930		10,551,717	10,551,717
1,088,054	1,119,545	1,113,754	1,120,087	1,080,933	4,726,055	84,492		16,342,703	16,342,703
126,595	132,716	117,377	504,236	160,029	312,571	218,453		3,819,101	3,819,101
839,845	575,234	1,012,359	968,408	883,286	1,122,993	690,115		10,346,553	10,346,553
0	0	0	0	0	789,654	0		1,181,335	1,181,335
(15,050)	302,349	54,215	0	246,639	406,159	0		1,043,829	1,043,829
(15,050)	0	0	0	0	726,546	0		700,000	700,000
0	0	0	0	0	0	0		0	0
5,370,901	5,577,736	5,782,929	6,144,932	5,756,228	12,634,633	1,936,512	0	75,434,686	75,434,686
0	0	0	0	0	0	0		0	
(3,520)	(18,533)	278,730	35,825	(32,866)	0	(2,539,391)		(2,427,916)	
(3,520)	(18,533)	278,730	35,825	(32,866)	0	(2,539,391)	0	(2,427,916)	
								0	
(291,930)	143,697	(551,060)	(224,527)	(389,033)	0	1,936,512		9,895,024	
0	0	0	0	0	(4,000,000)				
(291,930)	143,697	(551,060)	(224,527)	(389,033)	(4,000,000)	1,936,512		9,895,024	
								0	
0	0	0	0	0	0	0		0	
(295,450)	125,164	(272,331)	(188,702)	(421,898)	(4,000,000)	(602,878)		(12,322,940)	
2,813,533	(1,967,191)	603,786	175,389	1,662,093	3,721,329	0	0	(6,943,590)	
18,668,964	16,686,681	17,222,881	17,390,469	19,052,562	22,773,891				
								5,597,200	5,597,200

Cashflow Worksheet

2022-2023

GENERAL FUND

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		22,773,891	14,924,675	9,134,895	9,962,583	6,018,170	2,933,035
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		1,609,417	1,609,417	4,888,629	2,896,951	2,896,951	4,888,629
Property Taxes	8020-8079		180,757	408,184	320,388	0	309,967	3,999,380
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	666,278	169,754	30,052	0	406,907
Other State Revenue	8300-8599		0	0	311,558	0	0	1,132,583
Other Local Revenue	8600-8799		6,385	245,576	42,412	118,580	18,063	0
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			1,796,559	2,929,456	5,732,741	3,045,583	3,224,980	10,427,500
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		2,047,036	2,587,398	2,699,677	3,125,012	2,631,912	2,778,289
Classified Salaries	2000-2999		1,143	545,636	919,875	1,212,224	1,018,618	980,021
Employee Benefits	3000-3999		669,096	1,055,315	1,220,322	1,326,152	1,215,050	1,238,560
Books & Supplies	4000-4999		(86)	934,133	414,861	555,969	399,631	130,425
Services	5000-5999		29,460	596,803	1,431,988	715,872	983,186	826,117
Capital Outlay	6000-6999		(0)	586,213	64,087	0	61,718	57,194
Other Outgo	7000-7499		0	0	0	54,767	0	0
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,746,649	6,305,497	6,750,809	6,989,996	6,310,115	6,010,605
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199							
Accounts Receivable	9200-9399	(2,427,916)	14,717	237,240	2,175,960	0	0	0
Subtotal Assets			14,717	237,240	2,175,960	0	0	0
LIABILITIES								
Accounts Payable	9500-9599	9,895,024	(6,913,844)	(2,650,978)	(330,202)	0	0	0
Due to Other Funds	9610		0	0	0	0	0	0
Subtotal Liabilities			(6,913,844)	(2,650,978)	(330,202)	0	0	0
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(6,899,127)	(2,413,738)	1,845,757	0	0	0
E. (B - C + D)			(7,849,217)	(5,789,780)	827,689	(3,944,414)	(3,085,134)	4,416,894
F. ENDING CASH (A + E)			14,924,675	9,134,895	9,962,583	6,018,170	2,933,035	7,349,929
G. ACCRUALS AND ADJUSTMENTS								

GENERAL FUND

[illegible]

Cashflow Worksheet

2023-2024

GENERAL FUND

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		20,509,841	18,337,696	15,378,108	17,355,764	13,999,812	11,507,463
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		1,704,911	1,704,911	5,060,518	3,068,839	3,068,839	5,060,518
Property Taxes	8020-8079		180,757	408,184	320,388	0	309,967	3,999,380
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	261,421	66,605	11,791	0	159,654
Other State Revenue	8300-8599		0	0	298,919	0	0	1,086,640
Other Local Revenue	8600-8799		6,447	247,963	42,824	119,732	18,238	0
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			1,892,115	2,622,478	5,789,253	3,200,363	3,397,044	10,306,192
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		1,912,045	2,416,775	2,521,649	2,918,936	2,458,353	2,595,077
Classified Salaries	2000-2999		1,082	516,411	870,606	1,147,297	964,060	927,530
Employee Benefits	3000-3999		647,889	1,021,867	1,181,644	1,284,119	1,176,539	1,199,304
Books & Supplies	4000-4999		(68)	746,945	331,728	444,560	319,550	104,290
Services	5000-5999		29,092	589,339	1,414,080	706,920	970,891	815,786
Capital Outlay	6000-6999		0	0	0	0	0	0
Other Outgo	7000-7499		0	0	0	54,483	0	0
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
BUDGET REDUCTIONS			0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,590,040	5,291,336	6,319,707	6,556,314	5,889,393	5,641,987
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199							
Accounts Receivable	9200-9399	(2,878,016)	17,445	281,220	2,579,351			
Subtotal Assets			17,445	281,220	2,579,351	0	0	0
LIABILITIES								
Accounts Payable	9500-9599	2,134,856	(1,491,665)	(571,950)	(71,241)	0	0	0
Due to Other Funds	9610		0	0	0	0	0	0
Subtotal Liabilities			(1,491,665)	(571,950)	(71,241)	0	0	0
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(1,474,220)	(290,729)	2,508,109	0	0	0
E. (B - C + D)			(2,172,145)	(2,959,588)	1,977,656	(3,355,952)	(2,492,349)	4,664,205
F. ENDING CASH (A + E)			18,337,696	15,378,108	17,355,764	13,999,812	11,507,463	16,171,669
G. ACCRUALS AND ADJUSTMENTS								

Cashflow Worksheet

2023-2024

GENERAL FUND

[illegible]

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Newhall School District Office
and
www.newhallschooldistrict.com
Date: June 10, 2022

Public Hearing:

Place: Newhall School District Office
Date: June 14, 2022
Time: 07:00 PM

Adoption Date: June 28, 2022

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

Contact person for additional information on the budget reports:

Name: Kevin Vensko
Title: Director, Business and Fiscal Services

Telephone: 661-291-4168
E-mail: kvensko@newhallsd.com

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	

5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	

		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

ASCIP
16550 Bloomfield Avenue, Cerritos, CA 90703

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

Signed

Date of
Meeting: Jun
28,
2022

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

For additional information on this certification, please contact:

Name:	Sheri Staszewski
Title:	Assistant Superintendent, Business Services
Telephone:	(661) 291-4166
E-mail:	sstaszewski@newhallsd.com

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	31,449,448.00	301	0.00	303	31,449,448.00	305	348,137.00		307	31,101,311.00	309
2000 - Classified Salaries	10,551,717.00	311	0.00	313	10,551,717.00	315	198,869.00		317	10,352,848.00	319
3000 - Employee Benefits	16,342,703.00	321	374,066.00	323	15,968,637.00	325	81,999.00		327	15,886,638.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,819,101.00	331	0.00	333	3,819,101.00	335	366,164.00		337	3,452,937.00	339
5000 - Services. . . & 7300 - Indirect Costs	10,281,890.00	341	0.00	343	10,281,890.00	345	4,094,433.00		347	6,187,457.00	349
TOTAL					72,070,793.00	365	TOTAL			66,981,191.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	25,804,882.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,837,774.00	380
3. STRS.	3101 & 3102	6,821,908.00	382
4. PERS.	3201 & 3202	559,599.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	633,441.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,004,201.00	385
7. Unemployment Insurance.	3501 & 3502	148,389.00	390
8. Workers' Compensation Insurance.	3601 & 3602	572,959.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	146,358.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		38,529,511.00	395
12. Less: Teacher and Instructional Aide Salaries and			

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	38,529,511.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.58	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)58	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)02	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	66,981,191.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,661,133.54	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	32,883,000.00	301	0.00	303	32,883,000.00	305	53,000.00		307	32,830,000.00	309
2000 - Classified Salaries	12,001,717.00	311	0.00	313	12,001,717.00	315	143,275.00		317	11,858,442.00	319
3000 - Employee Benefits	18,286,249.00	321	867,565.00	323	17,418,684.00	325	56,705.00		327	17,361,979.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,138,293.00	331	0.00	333	4,138,293.00	335	429,780.00		337	3,708,513.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,092,953.00	341	0.00	343	11,092,953.00	345	4,670,028.00		347	6,422,925.00	349
TOTAL					77,534,647.00	365	TOTAL			72,181,859.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	176,696.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		40,915,545.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	40,915,545.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)57	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)03	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	72,181,859.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,396,437.72	

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	75,434,686.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,350,400.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	484,499.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	108,492.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	700,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,292,991.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				65,791,295.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				5,546.78
B. Expenditures per ADA (Line I.E divided by Line II.A)				11,861.17

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	61,956,233.58	10,246.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	61,956,233.58	10,246.56
B. Required effort (Line A.2 times 90%)	55,760,610.22	9,221.90
C. Current year expenditures (Line I.E and Line II.B)	65,791,295.00	11,861.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2,946,287.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

55,023,515.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

5.35%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,767,697.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,300,597.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	271,261.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	361,783.48
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,726,338.48
9. Carry-Forward Adjustment (Part IV, Line F)	(574,102.17)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,152,236.31

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	47,254,804.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,304,009.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,754,513.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	198,002.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	895,301.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	647,077.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	34,034.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,400,524.52
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	902,607.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	68,390,871.52

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

6.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

6.07%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)

4,726,338.48

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

403,358.04

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.34%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.34%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.34%) times Part III, Line B19); zero if positive

(574,102.17)

D. Preliminary carry-forward adjustment (Line C1 or C2)

(574,102.17)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

6.07%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-287051.08) is applied to the current year calculation and the remainder (\$-287051.09) is deferred to one or more future years:

6.49%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-191367.39) is applied to the current year calculation and the remainder (\$-382734.78) is deferred to one or more future years:

6.63%

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

(574,102.17)

Approved
indirect
cost rate: 8.34%

Highest
rate used
in any
program: 8.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	893,778.00	74,541.00	8.34%
01	3210	43,506.00	3,628.00	8.34%
01	3212	2,647,430.00	220,795.00	8.34%
01	3214	355,814.00	29,674.00	8.34%
01	3215	55,552.00	4,537.00	8.17%
01	3310	1,446,897.00	120,671.00	8.34%
01	3311	2,320.00	193.00	8.32%
01	3315	58,859.00	4,908.00	8.34%
01	3345	512.00	42.00	8.20%
01	4035	452,400.00	37,730.00	8.34%
01	4127	94,006.00	7,840.00	8.34%
01	4203	276,907.00	23,093.00	8.34%
01	5810	567,000.00	23,100.00	4.07%
01	6010	75,000.00	6,255.00	8.34%
01	6500	9,126,896.00	13,606.00	0.15%
01	7422	1,471,035.00	122,684.00	8.34%
01	7425	1,620,023.00	135,055.00	8.34%
01	7426	173,820.00	14,496.00	8.34%
01	8150	1,972,215.00	164,482.00	8.34%
12	6105	775,853.00	64,663.00	8.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,765,461.97		997,715.85	3,763,177.82
2. State Lottery Revenue	8560	942,489.00		375,839.00	1,318,328.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,707,950.97	0.00	1,373,554.85	5,081,505.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	348,137.00		0.00	348,137.00
2. Classified Salaries	2000-2999	198,869.00		0.00	198,869.00
3. Employee Benefits	3000-3999	81,999.00		0.00	81,999.00
4. Books and Supplies	4000-4999	293,664.00		0.00	293,664.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	347,933.00			347,933.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	10,783.00		0.00	10,783.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,281,385.00	0.00	0.00	1,281,385.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,426,565.97	0.00	1,373,554.85	3,800,120.82
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	61,826,708.00	3.09%	63,736,578.00	4.00%	66,287,230.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,137,199.00	5.52%	1,200,014.00	0.80%	1,209,657.00
4. Other Local Revenues	8600-8799	530,650.00	1.32%	537,650.00	-1.30%	530,650.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,884,236.00)	-3.86%	(10,464,491.00)	1.40%	(10,611,143.00)
6. Total (Sum lines A1 thru A5c)		52,685,321.00	4.55%	55,084,751.00	4.37%	57,491,394.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,587,410.00		23,714,104.00
b. Step & Column Adjustment				411,715.00		421,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,285,021.00)		132,477.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,587,410.00	-3.55%	23,714,104.00	2.34%	24,268,165.00
2. Classified Salaries						
a. Base Salaries				7,911,914.00		7,711,913.00
b. Step & Column Adjustment				133,396.00		129,899.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(333,397.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,911,914.00	-2.53%	7,711,913.00	1.68%	7,841,812.00
3. Employee Benefits	3000-3999	10,975,852.00	0.09%	10,985,775.00	0.98%	11,093,343.00
4. Books and Supplies	4000-4999	2,492,902.00	-20.74%	1,975,927.00	0.53%	1,986,389.00
5. Services and Other Operating Expenditures	5000-5999	6,350,980.00	2.36%	6,500,863.00	2.97%	6,693,797.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	108,492.00	0.00%	108,492.00	0.00%	108,492.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(774,818.00)	-36.84%	(489,382.00)	-30.07%	(342,222.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,352,732.00	-2.19%	51,207,692.00	2.23%	52,349,776.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		332,589.00		3,877,059.00		5,141,618.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,270,265.59		13,602,854.59		17,479,913.59
2. Ending Fund Balance (Sum lines C and D1)		13,602,854.59		17,479,913.59		22,621,531.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,640,012.59		12,918,199.59		18,105,345.59
d. Assigned	9780	2,478,921.00		2,278,357.00		2,255,593.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,478,921.00		2,278,357.00		2,255,593.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,602,854.59		17,479,913.59		22,621,531.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,478,921.00		2,278,357.00		2,255,593.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,478,921.00		2,278,357.00		2,255,593.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1d - For FY 23-24 we remove approximately \$1M for a retro payment that projected to take place in FY22-23. Also reduce Teacher FTE by 2.0. For FY 24-25 Increase teacher FTE by 2.0 B2d For FY 23-24 we are removing approximately \$333k for a retro payment that projected to take place in FY22-23.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,798,184.00	-61.28%	3,406,479.00	-28.84%	2,423,936.00
3. Other State Revenues	8300-8599	11,098,133.00	-5.04%	10,538,991.00	0.04%	10,542,837.00
4. Other Local Revenues	8600-8799	5,111,039.00	0.94%	5,158,862.00	0.94%	5,207,510.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,884,236.00	-3.86%	10,464,491.00	1.40%	10,611,143.00
6. Total (Sum lines A1 thru A5c)		35,891,592.00	-17.62%	29,568,823.00	-2.65%	28,785,426.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,295,590.00		7,000,454.00
b. Step & Column Adjustment				120,318.00		94,194.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,415,454.00)		(1,615,953.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,295,590.00	-15.61%	7,000,454.00	-21.74%	5,478,695.00
2. Classified Salaries						
a. Base Salaries				4,089,803.00		3,646,985.00
b. Step & Column Adjustment				64,213.00		62,004.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(507,031.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,089,803.00	-10.83%	3,646,985.00	1.70%	3,708,989.00
3. Employee Benefits	3000-3999	7,310,397.00	-8.06%	6,720,894.00	-6.50%	6,283,923.00
4. Books and Supplies	4000-4999	1,645,391.00	-18.98%	1,333,104.00	3.07%	1,374,059.00
5. Services and Other Operating Expenditures	5000-5999	4,795,976.00	-6.03%	4,506,699.00	2.10%	4,601,515.00
6. Capital Outlay	6000-6999	2,319,989.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,100,000.00	0.00%	1,100,000.00	0.00%	1,100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	720,815.00	-40.43%	429,382.00	-34.27%	282,222.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,277,961.00	-18.30%	24,737,518.00	-7.71%	22,829,403.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,613,631.00		4,831,305.00		5,956,023.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,114,402.21		11,728,033.21		16,559,338.21
2. Ending Fund Balance (Sum lines C and D1)		11,728,033.21		16,559,338.21		22,515,361.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,728,033.21		16,559,338.21		22,515,361.21
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,728,033.21		16,559,338.21		22,515,361.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1d for FY 23-24 remove approximately \$175k for a retro paid out in FY 22-23. Additionally reduce Instructional Support Staff (WIN/LST and Counselors) by 12 FTE and administration by 1 FTE due to expiring one time COVID funding for Learning Loss, etc. For FY 24-25 further reduce Instructional Support Staff by 20 FTE as one time funding is completely exhausted. B2d For FY 23-24 remove approximately \$170k for a retro paid out in 22-23. Additionally reduce curriculum specialist positions by 7.5 FTE due to the exhaustion of one time						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	61,826,708.00	3.09%	63,736,578.00	4.00%	66,287,230.00
2. Federal Revenues	8100-8299	8,873,184.00	-60.76%	3,481,479.00	-28.22%	2,498,936.00
3. Other State Revenues	8300-8599	12,235,332.00	-4.06%	11,739,005.00	0.11%	11,752,494.00
4. Other Local Revenues	8600-8799	5,641,689.00	0.97%	5,696,512.00	0.73%	5,738,160.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		88,576,913.00	-4.43%	84,653,574.00	1.92%	86,276,820.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,883,000.00		30,714,558.00
b. Step & Column Adjustment				532,033.00		515,778.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,700,475.00)		(1,483,476.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,883,000.00	-6.59%	30,714,558.00	-3.15%	29,746,860.00
2. Classified Salaries						
a. Base Salaries				12,001,717.00		11,358,898.00
b. Step & Column Adjustment				197,609.00		191,903.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(840,428.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,001,717.00	-5.36%	11,358,898.00	1.69%	11,550,801.00
3. Employee Benefits	3000-3999	18,286,249.00	-3.17%	17,706,669.00	-1.86%	17,377,266.00
4. Books and Supplies	4000-4999	4,138,293.00	-20.04%	3,309,031.00	1.55%	3,360,448.00
5. Services and Other Operating Expenditures	5000-5999	11,146,956.00	-1.25%	11,007,562.00	2.61%	11,295,312.00
6. Capital Outlay	6000-6999	2,319,989.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,208,492.00	0.00%	1,208,492.00	0.00%	1,208,492.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,003.00)	11.10%	(60,000.00)	0.00%	(60,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,000.00	0.00%	700,000.00	0.00%	700,000.00
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)		82,630,693.00	-8.09%	75,945,210.00	-1.01%	75,179,179.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		5,946,220.00		8,708,364.00		11,097,641.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,384,667.80		25,330,887.80		34,039,251.80
2. Ending Fund Balance (Sum lines C and D1)		25,330,887.80		34,039,251.80		45,136,892.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	11,728,033.21		16,559,338.21		22,515,361.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,640,012.59		12,918,199.59		18,105,345.59
d. Assigned	9780	2,478,921.00		2,278,357.00		2,255,593.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,478,921.00		2,278,357.00		2,255,593.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		25,330,887.80		34,039,251.80		45,136,892.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,478,921.00		2,278,357.00		2,255,593.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,478,921.00		2,278,357.00		2,255,593.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<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>		5,618.88		5,674.56		5,731.20
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		82,630,693.00		75,945,210.00		75,179,179.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		82,630,693.00		75,945,210.00		75,179,179.00
<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>		2,478,920.79		2,278,356.30		2,255,375.37
<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>		2,478,920.79		2,278,356.30		2,255,375.37
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,200.00)	0.00	(64,663.00)				
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,200.00	0.00	64,663.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					700,000.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,200.00	(2,200.00)	64,663.00	(64,663.00)	700,000.00	700,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(200.00)	0.00	(54,003.00)				
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	200.00	0.00	54,003.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					700,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	200.00	(200.00)	54,003.00	(54,003.00)	700,000.00	700,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

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

5,618.88

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	6,320	6,320		
	Charter School				
	Total ADA	6,320	6,320	N/A	Met
Second Prior Year (2020-21)	District Regular	6,047	6,047		
	Charter School				
	Total ADA	6,047	6,047	0.0%	Met
First Prior Year (2021-22)	District Regular	6,045	6,045		
	Charter School		0		
	Total ADA	6,045	6,045	N/A	Met
Budget Year (2022-23)	District Regular	5,879			
	Charter School	0			
	Total ADA	5,879			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

N/A

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

5,618.9

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	6,174	6,267		
Charter School				
Total Enrollment	6,174	6,267	N/A	Met
Second Prior Year (2020-21)				
District Regular	6,137	5,920		
Charter School				
Total Enrollment	6,137	5,920	3.5%	Not Met
First Prior Year (2021-22)				
District Regular	5,817	5,834		
Charter School				
Total Enrollment	5,817	5,834	N/A	Met

Budget Year (2022-23)	
District Regular	5,853
Charter School	
Total Enrollment	5,853

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

N/A

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	6,047	6,267	96.5%
	Charter School		0	
	Total ADA/Enrollment	6,047	6,267	
Second Prior Year (2020-21)	District Regular	5,664	5,920	95.7%
	Charter School	0		
	Total ADA/Enrollment	5,664	5,920	
First Prior Year (2021-22)	District Regular	5,547	5,834	95.1%
	Charter School			
	Total ADA/Enrollment	5,547	5,834	
Historical Average Ratio:				95.7%

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

96.2%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	5,619	5,853	96.0%	Met
	Charter School	0			
	Total ADA/Enrollment	5,619	5,853		
1st Subsequent Year (2023-24)	District Regular	5,675	5,911	96.0%	Met
	Charter School				
	Total ADA/Enrollment	5,675	5,911		
2nd Subsequent Year (2024-25)	District Regular	5,731	5,970	96.0%	Met
	Charter School				
	Total ADA/Enrollment	5,731	5,970		

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

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

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

Explanation:

(required if NOT met)

N/A

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	6,045.33	5,879.15	5,737.00	5,731.20
b. Prior Year ADA (Funded)		6,045.33	5,879.15	5,737.00
c. Difference (Step 1a minus Step 1b)		(166.18)	(142.15)	(5.80)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(2.75%)	(2.42%)	(.10%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		57,306,015.00	61,826,708.00	63,736,578.00
b1. COLA percentage		9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		5,644,642.48	3,326,276.89	2,562,210.44
c. Percent Change Due to Funding Level				
(Step 2b2 divided by Step 2a)		9.9%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		7.1%	3.0%	3.9%
LCFF Revenue Standard (Step 3, plus/minus 1%):		6.10% to 8.10%	1.96% to 3.96%	2.92% to 4.92%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	21,857,305.00	21,671,652.00	21,671,652.00	21,671,652.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	57,306,015.00	61,826,708.00	63,736,578.00	66,287,230.00
District's Projected Change in LCFF Revenue:		7.89%	3.09%	4.00%
LCFF Revenue Standard		6.10% to 8.10%	1.96% to 3.96%	2.92% to 4.92%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

N/A

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	43,120,491.97	48,827,536.30	88.3%
Second Prior Year (2020-21)	40,425,276.11	44,899,529.10	90.0%
First Prior Year (2021-22)	40,662,812.00	46,334,891.00	87.8%
	Historical Average Ratio:		88.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	43,475,176.00	51,652,732.00	84.2%	Not Met
1st Subsequent Year (2023-24)	42,411,792.00	50,507,692.00	84.0%	Not Met
2nd Subsequent Year (2024-25)	43,203,320.00	51,649,776.00	83.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

As the state continues to give our district restricted funds to carry out various educational programs, we are able to utilize unrestricted funding for other non salary activities such as classroom and office technology refreshes.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	7.10%	2.96%	3.92%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-2.90% to 17.10%	-7.04% to 12.96%	-6.08% to 13.92%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	2.10% to 12.10%	-2.04% to 7.96%	-1.08% to 8.92%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	7,905,382.00		
Budget Year (2022-23)	8,873,184.00	12.24%	Yes
1st Subsequent Year (2023-24)	3,481,479.00	(60.76%)	Yes
2nd Subsequent Year (2024-25)	2,498,936.00	(28.22%)	Yes

Explanation:

(required if Yes)

In FY 22-23 the District will continue to use more ESSER 2 and 3 funds as other non federal COVID funding is exhausted. In FY 23-24 and 24-25 the District is not recognizing any ESSER 2 or 3 funding as it is projected to be exhausted in FY 22-23.

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

First Prior Year (2021-22)	10,698,575.00		
Budget Year (2022-23)	12,235,332.00	14.36%	Yes
1st Subsequent Year (2023-24)	11,739,005.00	(4.06%)	Yes
2nd Subsequent Year (2024-25)	11,752,494.00	.11%	No

Explanation:

(required if Yes)

The District is expected to receive approximately \$6.5M of state funding annually starting in FY 22-23 due to the ELOP. The decrease in revenue for FY 23.24 is due to the exhaustion of the in person instruction grant.

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

First Prior Year (2021-22)	4,904,064.00		
Budget Year (2022-23)	5,641,689.00	15.04%	Yes
1st Subsequent Year (2023-24)	5,696,512.00	.97%	No
2nd Subsequent Year (2024-25)	5,738,160.00	.73%	No

Explanation:

(required if Yes)

The district is projecting to receive approximately \$700k more in AB602 funding beginning in 22-23.

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

First Prior Year (2021-22)	3,819,101.00		
Budget Year (2022-23)	4,138,293.00	8.36%	No
1st Subsequent Year (2023-24)	3,309,031.00	(20.04%)	Yes
2nd Subsequent Year (2024-25)	3,360,448.00	1.55%	No

Explanation:

(required if Yes)

In FY 22-23 the District will exhaust its remaining in person instruction funds on classroom furniture and supplies and therefore will not continue the expenditures in the subsequent years (approx. \$300k). Additionally, the District will look to spend more of its supplemental funding on staffing and services rather than materials (approx. \$450k)

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

First Prior Year (2021-22)	10,346,553.00		
Budget Year (2022-23)	11,146,956.00	7.74%	No
1st Subsequent Year (2023-24)	11,007,562.00	(1.25%)	No
2nd Subsequent Year (2024-25)	11,295,312.00	2.61%	No

Explanation:

(required if Yes)

N/A

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	23,508,021.00			
Budget Year (2022-23)	26,750,205.00	13.79%		Met
1st Subsequent Year (2023-24)	20,916,996.00	(21.81%)		Not Met
2nd Subsequent Year (2024-25)	19,989,590.00	(4.43%)		Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)				
First Prior Year (2021-22)	14,165,654.00			
Budget Year (2022-23)	15,285,249.00	7.90%		Met
1st Subsequent Year (2023-24)	14,316,593.00	(6.34%)		Met
2nd Subsequent Year (2024-25)	14,655,760.00	2.37%		Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

In FY 22-23 the District will continue to use more ESSER 2 and 3 funds as other non federal COVID funding is exhausted. In FY 23-24 and 24-25 the District is not recognizing any ESSER 2 or 3 funding as it is projected to be exhausted in FY 22-23.

Explanation:

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

The District is expected to receive approximately \$6.5M of state funding annually starting in FY 22-23 due to the ELOP. The decrease in revenue for FY 23.24 is due to the exhaustion of the in person instruction grant.

Explanation:

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

The district is projecting to receive approximately \$700k more in AB602 funding beginning in 22-23.

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

Explanation:

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

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

7. **CRITERION: Facilities Maintenance**

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

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

NOTE:

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	<div>No</div>
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<div>0.00</div>

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	<div>73,076,025.00</div>		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<div>0.00</div>	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account
c. Net Budgeted Expenditures and Other Financing Uses	<div>73,076,025.00</div>	<div>2,192,280.75</div>	<div>2,232,801.00</div> Status <div>Met</div>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

--

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,071,502.00	4,144,634.00	2,263,041.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,308,267.35	3,102,178.70	8,739,183.59
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(61,190.44)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,318,578.91	7,246,812.70	11,002,224.59
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	69,050,029.26	69,077,225.40	75,434,686.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	69,050,029.26	69,077,225.40	75,434,686.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.8%	10.5%	14.6%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		1.6%	3.5%	4.9%

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

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

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2019-20)	1,732,370.94	48,876,516.05	N/A	Met
Second Prior Year (2020-21)	2,271,192.30	44,950,299.78	N/A	Met
First Prior Year (2021-22)	3,462,158.00	47,034,891.00	N/A	Met
Budget Year (2022-23) (Information only)	332,589.00	52,352,732.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

N/A

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2019-20)	5,433,660.00	5,804,544.35	N/A		Met
Second Prior Year (2020-21)	6,945,367.35	7,536,915.26	N/A		Met
First Prior Year (2021-22)	8,775,038.29	9,808,107.59	N/A		Met
Budget Year (2022-23) (Information only)	13,270,265.59				

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

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

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

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

Explanation:
(required if NOT met)

N/A

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	5,619	5,675	5,731
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	<input type="text" value="No"/>
2.	If you are the SELPA AU and are excluding special education pass-through funds:	
	a. Enter the name(s) of the SELPA(s):	
	<input type="text"/>	
	<input type="text"/>	

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses			
(Fund 01, objects 1000-7999) (Form MYP, Line B11)	82,630,693.00	75,945,210.00	75,179,179.00
2. Plus: Special Education Pass-through			
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses			
(Line B1 plus Line B2)	82,630,693.00	75,945,210.00	75,179,179.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,478,920.79	2,278,356.30	2,255,375.37
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,478,920.79	2,278,356.30	2,255,375.37

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,478,921.00	2,278,357.00	2,255,593.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,478,921.00	2,278,357.00	2,255,593.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		2,478,920.79	2,278,356.30	2,255,375.37
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(8,608,826.00)			
Budget Year (2022-23)	(10,884,236.00)	2,275,410.00	26.4%	Not Met
1st Subsequent Year (2023-24)	(10,464,491.00)	(419,745.00)	(3.9%)	Met
2nd Subsequent Year (2024-25)	(10,611,143.00)	146,652.00	1.4%	Met

1b. Transfers In, General Fund *

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

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	700,000.00			
Budget Year (2022-23)	700,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	700,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	700,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

In 22-23 the District is moving the salaries and benefits of those staff being charged to a special education goal to the 65000.0 resource to more accurately capture the cost of the District's special education program (approx. 1.6M). Therefore the district is needing to contribute more.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	3	General Fund	7438/7439	434,737
Certificates of Participation				
General Obligation Bonds	16	Bond Interest and Redemption Fund	7433/7434	60,000,000
Supp Early Retirement Program	5	General Fund	3931/3932	2,309,270
State School Building Loans				
Compensated Absences	1	General Fund/Child Development Fund	1XXX/2XXX/3XXX	450,000

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

Other Long-term Commitments (continued):				
Total Annual Payments:	2,148,492	3,291,069	3,073,342	3,303,342
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

860,256

4. OPEB Liabilities

a. Total OPEB liability

13,514,958.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

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

13,514,958.00
Actuarial
Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	1,170,723.00	1,170,723.00	1,170,723.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	867,565.00	867,565.00	867,565.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	469,681.00	469,681.00	469,681.00
d. Number of retirees receiving OPEB benefits	46.00	46.00	46.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	332.1	323.7	308.7	288.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule
from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

325043

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
8054	8054	8054
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

Yes

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

3020658

If Yes, explain the nature of the new costs:

There is a 4% on schedule retro to July 1, 2021 approx. \$1.3M. The ongoing 4% and an additional 1% ongoing is also included, approx \$1.7M.

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
432578	440148	447850
1.8%	1.8%	1.8%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	236.8	235.1	227.6	227.6

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	
	If Yes, date of Superintendent and CBO certification:	
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	
	If Yes, date of budget revision board adoption:	
4.	Period covered by the agreement:	<div> <div>Begin Date:</div> <div></div> <div>End Date:</div> <div></div> </div>
5.	Salary settlement:	<div> <div>Budget Year</div> <div></div> <div>1st Subsequent Year</div> <div></div> <div>2nd Subsequent Year</div> <div></div> </div>

	(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	106061		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	8054	8054	8054
3.	Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
942345		

There is a 4% on schedule retro to July 1, 2021 approx. \$400k. The ongoing 4% and an additional 1% ongoing is also included, approx \$540k.

Classified (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes

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

133,802	136,143	138,526
1.8%	1.8%	1.8%

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	58.8	54.8	53.8	53.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

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

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

Negotiations Not Settled

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

79,330

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

**Health and Welfare (H&W)
Benefits**

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

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

Yes	Yes	Yes
up to 13,384.68	up to 13,384.68	up to 13,384.68
0.0%	0.0%	0.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

102,211	104,000	105,820
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 28, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described
in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review