

**Petaluma
City
Schools**



**Adopted
Budget
2022 2023**

Petaluma City Schools
Adopted Budget Assumptions
2022-23 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

Although the 2020 COVID-19 pandemic and initial economic impact on the State and local economies were unprecedented, unlike the 2008 Recession, there was a "V" shaped recovery with the most vulnerable workers, primarily in the service industries, who were impacted initially and who continued to struggle with unemployment. This "V" shaped economic recovery saw the higher wage earners being able to work from home and to continue to see increases in wages. This effect has left the State of California with higher than anticipated revenues during both 2020-21 and 2021-22. In addition, the projected increase in State revenues are projected to continue into 2022-23 even though the State continues to struggle with the lingering impacts of the pandemic.

The State and the District are in the eleventh year of implementation of the Local Control Accountability Plan (LCAP). In May, the Governor released his "May Revise" to the State Budget Proposal for 2022-23 and staff has prepared the District Budget in accordance with the information included in the May Revise including a Cost of Living Adjustment (COLA) of 6.56% and an augmentation to the LCFF base grants of approximately 3.29%. However, the May Revise did not include the benefit of the "Hold-harmless" which would have allowed Districts to use the higher 2019-20 P2 ADA (Average Daily Attendance) for the Petaluma City (Elementary) School District and the Petaluma Joint Union High School District LCFF revenue calculations. It did include the option for Districts to use the greater of a 3-year average P-2 ADA (2019-20 for 2 years and 2021-22) or projected P-2 ADA for 2022-23 in an effort to step down the funding impacts on the majority of Districts in the State due to the loss of enrollment during the pandemic and projected to continue in the near future.

Our charter schools are not afforded the option of the 3-year average in the State Budget proposal. Therefore, Penngrove Elementary Charter School, Mary Collins @ Cherry Valley Charter School, and Petaluma Accelerated Charter School revenue projections include projected ADA for their respective LCFF calculations in accordance with State Law. Fortunately, all three charters are projecting growth. Long-term, however this overall decline in enrollment in Petaluma City Schools needs to be monitored closely to determine future impacts on the budget and programs.

While this is a strong K-12 education budget, there are lingering impacts to enrollment, across the State, and Nation, with enrollment numbers dropping at an alarming rate for many districts. In Petaluma, there are nine local school districts, 2 of which are very small rural districts (Lincoln and Laguna), known

as "necessary Small Schools". These nine districts are in addition to Petaluma City Schools and most, if not all, have seen a continued decline in enrollment in 2020-21 and 2021-22, and Petaluma City Schools is no exception.

Fortunately, with the implementation of Universal Pre-K (TK) over three years to include all 4 year olds beginning in 2022-23, the significant new housing developments in and around the City of Petaluma, and clear access to COVID-19 vaccines and boosters, staff remains hopeful that the overall enrollment will begin to recover over the next few years.

The ADA projected <decline>/increase for Petaluma City Schools, per District Charter for the 2022-23 Fiscal Year as compared to the 2019-20 Fiscal Year is as follows:

- Petaluma City (Elementary) School District <73> ADA
- Petaluma Joint Union High School District <116> ADA
- Penngrove Elementary Charter 18 ADA
- Mary Collins Charter @ Cherry Valley 20 ADA
- Petaluma Accelerated Charter 2.5 ADA

Highlights of some of the other major assumptions that impact the 2022-23 Budget are as follows:

Revenues:

- Interest Earnings remain flat
- 6.56% COLA on LCFF
- 3.29% Augmentation on LCFF
- 3-year Average ADA for Petaluma City (Elementary)/Petaluma Joint Union HSD
- Projected 2022-23 ADA for Charters
- No one-time State Funds – If approved in the State budget, will be added within 45 days
- Increases in contributions to special programs due in part to STRS, PERS and SUI Increase as well as Step & Column:
 - Increase Library Contribution from \$404K to \$499K
 - Increase Routine Restricted Maintenance Contribution \$3.6 million
 - Increase SOCC Contribution from \$4.6 million to \$5.15 million
 - Increase Special Education Contribution \$7.6 million to \$8.2 million
- Assume Restricted Carryover in the following State Grants:
 - \$135,000 in Parcel Tax Carryover
 - State COVID Funds \$136,802
 - State ADR \$490,000
 - State Educator Effectiveness Grant \$1.6 million
 - State In Person Instruction (IPI-COVID) \$507,000 (PY Revenue)
- Assume Prior Year Carryover in COVID Funds as follows:
 - ESSER Funds (COVID) \$2,165,000
 - ELO Funds (COVID) \$1.2 million
 - Title I \$174K
- Eliminate One-time 2021-22 Federal and State COVID-19 funds
 - Federal: \$8.3 million
 - State: \$2.8 million

Expenditures

- Estimated increases in Property & Liability Insurance \$164K
- Increase in STRS rate from 16.92 to 19.1% Est.

- Increase in PERS rate from 22.91% to 25.4%
- No change in SUI Rate.05%
- Increases in First Student contract to begin full Special Education Transportation Services again
- Increases in Utility Costs - water, sewer and garbage pickup leading the increase
- Indirect cost rate change from 4.04% to 5.22%
- Added Election Costs \$45,000
- Eliminate one-time Bus Replacement grant of approx. \$4.9 million (new electric school buses/Infrastructure)
- Adjustments in staffing and Billback for South County Consortium
 - Estimated at \$40K per student (compared to \$84K less ADA for SCOE Programs)
- **Add** New Federal and State
 - Federal - \$600K Expanded Learning Opportunities Grant (ELOP-G) Ongoing

The details of this are included on the School Services of California (SSC) Dartboard attached, and "The Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

2022-23 Adopted Budget Assumptions

Local Control Funding Formula:

- **Average Daily Attendance (ADA):**
 - Total ADA 7079
 - Projected Enrollment 7194 (2339 TK-6; 1435 7-8; 3116 9-12; SDC 267; HH 7; & NPS 30)
- Estimated Percentage of students who qualify for Free and Reduced Meal **43.27% Elementary and 42.21% Secondary**
- Statutory Cost of Living Adjustment (COLA) ~ **6.56% + 3.29% augmentation to Base Grants**
- Education Protection Act Funds \$1,752,034 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20) **\$150** per annual ADA
 - Restricted (Prop 20) **\$49** per annual ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$319,009 w/COLA

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Other State revenue based on current estimates:
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$5,549,089
 - ASES Grant \$290,447 (no change)
 - State Mental Health Funds \$624,000 + Estimated Deferred Revenue \$100,000
 - State Workability Funds \$135,915 (Special Ed) no change
- Other Local Revenues included are as follows:
 - Update budget Interest Earnings based on current interest projections (\$204K)
 - Reductions in Local Donations which are budgeted as received
 - Childcare Center Fees \$65,000 (significantly lower than pre-pandemic)
 - Parcel Tax \$1,205,000 (Secondary) \$775,000 (Elementary) No change
 - Leases and Rentals \$125,000 (lower than pre-pandemic)
 - Estimated Pupil Transportation Revenues from Districts \$323,580
 - Estimated Fuel Mechanics fees from City/Other Agencies \$450,000
 - Estimated Live Oak 1% LCFF Calcs \$24,000
 - Estimated Live Oak Nursing \$13,852
 - Estimated Live Oak Special Ed Reimbursement \$83,692 (net of SELPA Rev for Live Oak)
 - Estimated iPad Insurance Fee Collections \$94,000 (\$45,000/\$49,000)
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,535,000 (8792), \$1,710,000 (8181), \$1,490,000 (8097)
 - Federal Mental Health \$150,000 (Board & Care Reimbursement)
 - Title I \$561,476 (including projected carryover of \$173,477)
 - Title I CSI \$330,000
 - Title II \$107,423 + PY Carryover \$70K
 - Title III LEP \$116,494
 - Title IV ESEA \$44,447 + Est Carryover of \$50K
 - Carl Perkins \$0 (Awaiting confirmation of funding for 2022-23)
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing, STRS & PERS, & SUI increases, and other costs - \$12.25 million
 - Maintain 3% contribution to Routine Restricted Maint. required by State \$3.6M
- The budgets for Federal, State and local restricted revenues have been reduced for 2021-22 deferred revenue/carryover.

Expenditures & Restricted Programs:

Staffing:

- Technology
 - 1.0 FTE Director of IT
 - 1.0 FTE Data Base Management Supervisor
 - 1.0 FTE Network Engineer
 - 6.0 FTE Technology support

- .6 TOSA

**PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS**

- **Maintenance & Operations**
 - 1.0 FTE Director of Maintenance & Operations
 - 1.0 FTE Coordinator, Maintenance
 - 1.0 FTE Coordinator, Custodial/Operations
 - 1.5 FTE Secretary M&O
 - Custodians 47.6 FTE
 - Groundswokers 7.0 FTE
 - Maintenance workers 9.0 FTE
- **Pupil Transportation**
 - 1.0 FTE Director of Transportation and Fleet Management
 - 1.0 FTE Secretary Pupil Transportation
 - 8.0 FTE Bus Drivers
 - 1.0 FTE Dispatcher; 1.0 FTE Bus/vehicle Mechanics
 - 2.0 Bus Sub/Mechanics Helper
- **Food Services**
 - .40 FTE Director of Food Service
 - 1.0 FTE Coordinator, Food Service
 - 1.0 FTE Warehouse Coordinator
 - 1.0 FTE Driver
 - 19.6 FTE Food Service workers
- **K-12 Education Program**
 - 13.0 FTE Principals + Adult Ed Principal
 - 7.0 FTE Assistant Principals + Adult Ed Assist. Principal (Reduced .80 FTE)
 - 1.0 Admin Interns (2-.5 FTE)
 - 14.5 FTE Senior Site Secretaries
 - 18.8125 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)
 - 7.0625 FTE Bilingual Clerk Typists, etc.
 - 16.15 FTE Campus Supervisors/Security/Student Advisors
 - 0.59385 FTE Crossing Guards (Penngrove)
 - 14.6 FTE Counselors for primary academic support to 7-12th grade
 - 1.0 FTE CSI Grant
 - Maintain 9.2 FTE Guidance Coordinators
 - Maintain 6.4 FTE Guidance/Lead Specialists (LCFF Supplemental & Mental Health funds)
 - College & Career 1.4375 FTE (.3875 FTE LCFF Supplemental)
 - TK-3 24:1 (Alternatively bargained language to 25:1) (60 FTE)
 - K-Dual Immersion 1.0 FTE
 - 4-6 28:1 (33 FTE)
 - 7-8 27.87 (includes prep period) Total District Allocation 50.8 FTE

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- 9-12 27.87 (includes prep period) Total District Allocation 114.6 FTE
- TK-6 Music Teachers 3.6 FTE (Parcel Tax)
- TK-6 Reading Specialists 7.0 FTE (4.0 LCFF Supplemental; 3.0 COVID)
- 3.2 FTE Certificated Spanish Teachers (LCFF Supplemental/Title I)
- 3.3 FTE Certificated Bilingual Res. Teachers (BRT/ELRT) (LCFF Supplemental)
- 3.9 FTE ELD Teachers (Supplemental/Title I)
- 2.6 FTE Certificated Math Teachers 7-12th (LCFF Supplemental over Base)
- 0.4 FTE Academic Learning Loss Teacher (Penngrove)
- 2.80 FTE Add Secondary Learning Loss/intervention (Goal 1623/1439)
- 6.0 FTE Career Technical Education
- 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
- 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)
- 0.4 FTE Athletic Director & 0.4 FTE Activities Director

□ Special Services

- 1.0 FTE Director
- 2.6 FTE Program Manager
- 2.5 FTE Secretary
- 9.5 FTE Special Education (SDC) Teachers
- 2.0 FTE Transition Program Teachers
- 31.9 FTE Resource Teachers
- 1.6 FTE Full Inclusion
- 0.8 FTE OT/Adaptive PE + 1.4 FTE Behavior Specialist
- 9.4 FTE Speech & Language Teacher
- 8.0 FTE Psychologist
- 4.0 FTE Nurse
- 1.0 Health Assistant
- 48.0 FTE Instructional Assistant

SOCC (Moderate to Severe Special Needs Program):

- 1.0 FTE Director
- 2.0 FTE Program Manager
- 1.5 FTE Secretary
- 2.625 FTE Guidance Specialist
- 1.0 Behavior Specialist
- 25.8 FTE Certificated Teacher
- 2.0 FTE Psychologist
- 1.0 FTE Nurse
- 32.63 FTE Instructional Assistant
- 1.5 FTE LVN (Medically Fragile Prog.)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 19.1%
- PERS Rate @ 25.4%
- OASDI Rate @ 6.2% (no change)
- Medicare Rate @ 1.45% (no change)
- SUI Rate @ .05% (no change)
- Workers Comp. Rate @ 1.9%

Site Allocations: Total \$856,098

- \$105 per CBEDS per school TK-6 (\$289,760)
- \$108 per CBEDS per school 7-8 (\$144,258)
- \$110 per CBEDS per school 9-12 (\$373,900)

Other Expenditures/information:

- Summer School - Summer 2022/23 \$449,088
- CCSS aligned Materials (Prop 20 Lottery)
 - K-6 \$104,000
 - CCSS - \$89,500
- District-wide Assessment System \$38,000 (Professional Contracts & release time)
(LCFF-LCAP)
- Site LCFF Supplemental Allocations
 - K-6 \$68,025
 - 7-12 \$150,425
- Increases in Property & Liability Insurance Est. \$164,000
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs
- Transportation
 - Estimated increase in Special Education Transportation
- Indirect rate 5.22%
- Increases in utilities including water, sewer, refuse, natural gas and electricity
- Capital Outlay budgets - Copier Replacement
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
 - Indirect on Cafeteria Fund \$110,143
 - Indirect on Adult Education Fund Programs \$84,159

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures. \$2,171,655
 - South County Consortium ending fund balance of \$1,116,819

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities

Parcel Tax Summary

Secondary Revenues \$1,205,000

- Technology Technicians \$246,866 + 30,000
- Add 6.0 FTE High Schools \$660,105
- Library Services \$583,944 (Contribution of \$498,885 LCFF)
- Site Allocations Library/Tech/Music/Art \$172,470
- Parcel Tax fees \$10,500

Elementary Parcel Tax \$775,000 Revenues + Estimated Carryover of \$135,000

- Library Services \$137,019
- Reduce Class-size 0
- Art Docent K-6 \$50,820
- K-6 Music \$370,996
- Site Allocations for Technology \$25,188
- Technology supplies & Computer Replace \$1,694
- K-6 Reading Specialist \$317,283
- Parcel Tax fees \$7,000

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Flat enrollment projections for the next two years with average 3 year ADA (See LCFF Calcs)
 - Based on 2022-23 Projected enrollment
- Local Control Funding Formula
 - Assume COLA @ 5.38% (2023-24) and 4.02% (2024-25)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2023-24 and 2024-25
- Federal and State Categorical programs
 - MAA Reimbursement (no change)
 - Eliminate COVID Funds 2023-24 \$3.375 M
 - Increase Spec Education Rev \$144K / \$91K
 - Eliminate Prior Year (PY) carryover \$319,000 2023-24
- State Revenues
 - Eliminate COVID Funds \$507K
 - Eliminate Prior Year other State Funds \$451K
 - Add 5% COLA \$394 / zero
 - Assume Ongoing
 - for Mandated Block Grant at same level both years
 - ASES - No change both years
 - Workability Grant \$135,915 (no change)
 - Mental Health Funds (no change)
 - TUPE Grant \$90K (no change)
 - State Lottery - No change
 - Non-Prop-20
 - Prop-20 Lottery
- Local Revenues
 - Assume \$25,000 annual increase in Interest Earnings (2023-24 & 2024-25)
 - Special Education (AB602 BLK Grant)
 - \$4 million (1% Incr. - \$40K)
 - Ongoing Other Local Revenues \$575K (no change)
 - Assume ongoing Parcel Tax Revenues (2023-24 & 202-25)
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly
- Assume increase in contribution to Special programs \$400K per year (2023-24 & 2024-25)
 - Special Education
 - PCS & SOCC
 - Library Prog. (Supplemental)
 - Child Care Program (Supplemental)
 - Routine Restricted Maintenance 3% Minimum

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

Multi-year Projections:

Expenditures:

- Salaries:
 - Assume step & column for both certificated and classified personnel at approximately 1% (2023-24 & 2024-25)
 - Certificated (\$345,000 without driven costs)
 - Classified (\$113,400K with driven costs)
 - Add 1.0 FTE for additional TK each year (2023-24 & 2024-25)
 - **Eliminate** one-time ELO State stimulus funding expenditures
 - Certificated \$1,067,000
 - Classified \$1,053,000
- Employee Benefits:
 - Unrestricted:
 - Driven Costs on 1% Step 7 Column \$97,800/\$98,500
 - Driven Costs on additional FTE \$36,700 / \$36,700
 - STRS flat rate
 - PERS flat rate
 - **Eliminate** ELO funded expenditures for driven costs \$1,021,000
 - Increase for Step & Column (restricted)
 - Employee benefits
 - Certificated \$17,600 / \$28,000
 - Classified \$9,000 / \$9,000
 - Assume no change in rates for other driven costs
- Materials & Supplies
 - Reduce one-time COVID \$1,063,000 2023-24
 - One-time Prior Year carryover \$600,000
 - 5% / 5% CPI
- Services & Other Operating Expenditures 6% / 3% CPI (2023-24 & 2024-25)
 - Eliminate \$45K Board Election costs unrestricted
- Assume ongoing capital outlay expense
 - \$75K Copiers
- Assume no change in Indirect Cost Rate (2023-24 & 2024-25)
 - Eliminate I/C on COVID & PY Carryover \$76,000
- Assume ongoing fee-for-service costs from SCOE (2023-24 & 2024-25)

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2023-24 & 2024-25)
- Assume ongoing 3% reserve for economic uncertainty (2023-24 & 2024-25)
- Board Assigned:
 - Maintain additional 2% reserve (\$2,047,759 & \$2,077,039)
 - Maintain South County Consortium ending fund balance of \$1,116,819
- Assume continued positive ending fund balance in General Fund

2022-23 Budget Adoption Reserves
PETALUMA CITY SCHOOLS w/ ALL CHARTERS and SOCC

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

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

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2022-23
Total General Fund Expenditures & Other Uses		\$ 108,582,745
Minimum Reserve requirement	3%	\$ 3,257,482
General Fund Combined Ending Fund Balance		\$ 13,588,554
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 30,200
Restricted		\$ -
Committed		\$ -
Assigned		\$ 3,288,474
Reserve for economic uncertainties		\$ 3,257,482
Unassigned and Unappropriated		\$ 7,012,397
Subtotal Assigned, Unassigned & Unappropriated		\$ 13,558,353
Total Components of ending balance		\$ 13,588,553
 Assigned & Unassigned balances above the minimum reserve requirement		 \$ 10,300,871

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
<i>South County Consortium (SOCC) Reserves \$1,116,819</i>	
<i>Additional Reserves for Economic Uncertainty (2%) \$2,171,655</i>	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

	UNRESTRICTED				Comments
	Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
	7121	7024	7024	0	
BEGINNING FUND BALANCE:	\$11,988,596	\$11,014,469	\$11,014,469	\$0	Est. 3-Year Average
REVENUES					
Revenue Limit					
8011 State Aid	\$29,126,733	\$36,168,789	\$36,168,789	\$0	Recalculate LCFF per May Revise 5.07% COLA on LCFF and using 2019-20 P2 ADA @ 7138.26 and 2020-21 Unduplicated Counts
8012 Education Protection Account	\$1,702,028	\$1,752,034	\$1,752,034	\$0	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$226,043	\$230,000	\$230,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$35,307,940	\$35,500,000	\$35,500,000	\$0	
8042 Unsecured	\$1,331,185	\$1,325,000	\$1,325,000	\$0	
8043 Prior Year Taxes	(\$311,856)	\$0	\$0	\$0	
8044 Supplemental	\$1,037,140	\$1,100,000	\$1,100,000	\$0	
8045 ERAF	\$3,612,417	\$3,600,000	\$3,600,000	\$0	
8047 Community Redevelopment Funds	\$2,597,396	\$900,000	\$900,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu T	(\$1,430,176)	(\$1,527,550)	(\$1,527,550)	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF Revenues	\$73,290,850	\$79,140,273	\$79,140,273	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	\$0	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$319,009	\$0	
8560 Lottery (Non-Prop 20)	\$1,243,899	\$1,243,000	\$1,243,000	\$0	
8590 All Other State Revenues	\$24,000	\$24,000	\$24,000	\$0	
Total State Revenues	\$1,586,908	\$1,586,009	\$1,586,009	\$0	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$204,000	\$204,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$353,320	\$432,900	\$432,900	\$0	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$314,827	\$114,939	\$114,939	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,021,147	\$900,839	\$900,839	\$0	
TOTAL REVENUES	\$75,898,905	\$81,627,121	\$81,627,121	\$0	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	SOCC; Spec Ed; Library Prg; RRM
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$16,047,535)	(\$17,660,752)	(\$17,660,752)	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$16,047,535)	(\$17,660,752)	(\$17,660,752)	\$0	
TOTAL REVENUES & OTHER SOURCES	\$59,851,370	\$63,966,369	\$63,966,369	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23
PUBLIC HEARING/ADOPTED BUDGET

		UNRESTRICTED				Comments
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EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$25,737,119	\$24,612,825	\$24,612,825	\$0	S & C; PY Retro Retire Incentive
1200	Certificated Support	\$1,480,277	\$1,417,500	\$1,417,500	\$0	S & C; PY Retro Retire Incentive
1300	Administrative	\$3,485,137	\$3,974,975	\$3,974,975	\$0	S & C; Interns & PR Coord<2300
1900	Other Certificated	\$100,859	\$48,980	\$48,980	\$0	
Total Certificated Salaries		\$30,803,392	\$30,054,280	\$30,054,280	\$0	
Classified Salaries						
2100	Instructional Assist	\$218,410	\$376,827	\$376,827	\$0	Step & Column
2200	Classified Support	\$2,716,656	\$2,983,116	\$2,983,116	\$0	Step & Column & PY vacancies
2300	Administrative	\$770,059	\$784,200	\$784,200	\$0	Per current estimates
2400	Clerical Salaries	\$3,147,064	\$3,267,480	\$3,267,480	\$0	Step & Column & PY vacancies
2900	Other Classified	\$1,457,907	\$1,542,045	\$1,542,045	\$0	Step & Column & PY vacancies
Total Classified Salaries		\$8,310,096	\$8,953,668	\$8,953,668	\$0	
Employee Benefits						
3100	STRS	\$5,145,090	\$5,663,240	\$5,663,240	\$0	STRS Increases to 19.1%
3200	PERS	\$1,788,492	\$2,179,346	\$2,179,346	\$0	PERS Increases 25.4%
3300	OASDI/Medicare	\$1,073,459	\$1,145,071	\$1,145,071	\$0	Per current estimates
3400	Health & Welfare	\$6,400,046	\$6,410,088	\$6,410,088	\$0	Adj for open positions
3500	State Unemployment Ins	\$202,280	\$197,213	\$197,213	\$0	Increase SUI from .5%
3600	Workers Comp	\$705,029	\$780,110	\$780,110	\$0	Estimates W/C rate at 2%
3700	Retiree Benefits	\$18,000	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$30,517	\$32,800	\$32,800	\$0	Per current estimates
Total Employee Benefits		\$15,362,913	\$16,425,868	\$16,425,868	\$0	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$40,349	\$109,770	\$109,770	\$0	One-time Site Carryover/Dept Budg.
4200	Books & Reference Materials	\$42,354	\$120,708	\$120,708	\$0	One-time Site Carryover/Dept Budg.
4300	Materials & Supplies	\$2,128,569	\$1,525,313	\$1,525,313	\$0	One-time Site Carryover/Dept Budg.
4400	Non-Capital Furniture & Equip	\$168,628	\$153,071	\$153,071	\$0	One-time non-capital equipment purch
Total Materials & Supplies		\$2,379,900	\$1,908,862	\$1,908,862	\$0	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$829,000	\$1,000,200	\$1,000,200	\$0	First Student Contract-Spec Ed Trans
5200	Travel & Conferences (Mileage)	\$76,240	\$88,665	\$88,665	\$0	One-time Site Carryover/Dept Budg.
5300	Dues & Memberships	\$29,119	\$28,468	\$28,468	\$0	One-time Site Carryover/Dept Budg.
5400	Insurance	\$1,027,936	\$1,192,000	\$1,192,000	\$0	Est. Increases from RESIG 22%
5500	Utilities	\$1,530,742	\$1,600,501	\$1,600,501	\$0	Projected increases Utilities
5600	Rentals, Leases & Repairs	\$279,596	\$282,015	\$282,015	\$0	Per current estimates
5700	Direct Cost Transfers	(\$219,656)	(\$427,387)	(\$383,738)	\$43,649	Balance 57XX Accounts
5800	Professional Consult/Other Services	\$23,783	\$24,624	\$24,624	\$0	
5802-580	Special Education Contracts	\$0	\$0	\$0	\$0	
5810/11	Non-Public School/Agency (NPS/NPA)	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE Contracts	\$80,000	\$83,000	\$83,000	\$0	Per current estimates
5821	Audit Cost	\$35,406	\$51,000	\$51,000	\$0	Per current estimates
5822	Election Fees	\$0	\$45,000	\$45,000	\$0	Est. Board Election Costs
5823	Legal Fees	\$175,500	\$167,500	\$167,500	\$0	Per current estimates
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5825	Advertisement Costs	\$14,597	\$14,314	\$14,314	\$0	Per current est.
5830	Professional Consulting Services	\$28,155	\$30,500	\$30,500	\$0	One-time Site Carryover/Dept Budg.
5839	Other Fees	\$151,607	\$150,881	\$150,881	\$0	Per current est. BTSA
5840	Computer Tech Related Services	\$7,200	\$7,200	\$7,200	\$0	
5845	Field Trips	\$88,834	\$2,320	\$2,320	\$0	One-time site carryover
5849	Other Contract Services	\$360,866	\$392,627	\$392,627	\$0	One-time site carryover
5850	Other Operating Expenditures	\$53,600	\$60,600	\$60,600	\$0	Per current estimates
5860-65	Other Employment Costs	\$34,280	\$31,435	\$31,435	\$0	Per current estimates

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

		UNRESTRICTED				Comments
		Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
EXPENDITURES (continued)						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$273,303	\$252,398	\$252,398	\$0	Per current est.
Total Svcs & Other Operating Exp		\$4,882,108	\$5,079,861	\$5,123,510	\$43,649	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$777	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$40,677	\$91,800	\$91,800	\$0	One-time Tractor/Copier replacement
Total Capital Outlay		\$41,454	\$91,800	\$91,800	\$0	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$6,732	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$5,732	\$5,732	\$0	
7281	All Other Transfers to District/Ch	(\$814,542)	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$146,556)	(\$977,133)	(\$977,133)	\$0	I/C rate from 4.04% to 5.22%
7350	Indirect Cost - InterFund	\$0	(\$189,336)	(\$194,302)	(\$4,966)	Balance I/C between Funds
Total Indirect		(\$954,366)	(\$1,160,737)	(\$1,165,703)	(\$4,966)	
TOTAL EXPENDITURES		\$60,825,497	\$61,353,602	\$61,392,285	\$38,683	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$60,825,497	\$61,353,602	\$61,392,285	\$38,683	
EXCESS OF REVENUES OVER EXPENSE		(\$974,127)	\$2,612,767	\$2,574,084	(\$38,683)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$27,200	\$30,200	\$3,000	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$2,538,294	\$2,170,881	\$2,171,655	\$774	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,539	\$1,116,819	\$1,116,819	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$3,807,441	\$3,256,322	\$3,257,482	\$1,160	3% State Req. Reserve
		\$3,524,994	\$7,056,014	\$7,012,397	(\$43,617)	Below additional 2% REU
TOTAL ENDING FUND BALANCE:		\$11,014,469	\$13,627,236	\$13,588,553	(\$38,683)	\$1 variance due to rounding

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PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

	RESTRICTED				Comments
	Budget	Preliminary	Adopted	Variance	
	Revision #3 6/14/2022 (A)	Budget 22-23 6/14/2022 (B)	Budget 22-23 6/28/2022 (C)	(B) - (A) (D)	
	7121	7024	7024	0	
BEGINNING FUND BALANCE:	\$10,645,503	\$3,517,958	\$3,517,958	\$0	
REVENUES					
Revenue Limit					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu T	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$1,518,964	\$1,490,000	\$1,490,000	\$0	Estimates
Total Revenue Limit	\$1,518,964	\$1,490,000	\$1,490,000	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,773,886	\$1,707,000	\$1,707,000	\$0	Reduce One-time Carryover
8182 Spec Ed Discretionary Grant	\$269,978	\$220,000	\$220,000	\$0	Estimated Board & Care Reimb.
8290 All Other Federal Revenue	\$10,078,698	\$4,652,174	\$4,652,174	\$0	Reduce one-time COVID
Total Federal Revenues	\$12,122,562	\$6,579,174	\$6,579,174	\$0	
State Revenues					
8520 Child Nutrition	\$41,802	\$0	\$0	\$0	Reduce one-time Grant
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$351,390	\$348,000	\$348,000	\$0	Per current estimates & PY
8590 All Other State Revenues	\$13,541,799	\$7,984,610	\$8,491,610	\$507,000	Adj Federal Revenue PY Est.
Total State Revenues	\$13,934,991	\$8,332,610	\$8,839,610	\$507,000	
Local Revenues					
8621 Parcel Tax	\$1,975,000	\$1,980,000	\$1,980,000	\$0	Per current estimates
8650 Leases and Rentals	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$2,076,276	\$2,474,967	\$2,474,967	\$0	SOCC Fee for Service
8689 All Other Fees & Contracts	\$563,000	\$535,000	\$535,000	\$0	Child Care Fee Est/Fuel Chg Est.
8699 Other Local Revenues	\$7,395,636	\$577,999	\$577,999	\$0	Bus Replacement Grt/Donation
8792 Transfer of Apportionment from COE	\$3,327,709	\$3,535,000	\$3,535,000	\$0	Adj per SELPA Estimates
Total Local Revenues	\$15,337,621	\$9,102,966	\$9,102,966	\$0	
TOTAL REVENUES	\$42,914,138	\$25,504,750	\$26,011,750	\$507,000	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$16,047,535	\$17,660,752	\$17,660,752	\$0	Library Contr;Spec Ed; SOCC
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$16,047,535	\$17,660,752	\$17,660,752	\$0	
TOTAL REVENUES & OTHER SOURCES	\$58,961,673	\$43,165,502	\$43,672,502	\$507,000	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23
PUBLIC HEARING/ADOPTED BUDGET

		RESTRICTED				Comments
		Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$10,362,466	\$8,662,777	\$8,662,777	\$0	
1200	Certificated Support	\$1,968,842	\$1,859,278	\$1,859,278	\$0	
1300	Administrative	\$1,228,687	\$1,380,100	\$1,380,100	\$0	
1900	Other Certificated	\$6,700	\$59,400	\$59,400	\$0	
Total Certificated Salaries		\$13,566,695	\$11,961,555	\$11,961,555	\$0	
Classified Salaries						
2100	Instructional Assist	\$2,755,621	\$3,181,200	\$3,181,200	\$0	
2200	Classified Support	\$1,558,763	\$1,613,613	\$1,613,613	\$0	
2300	Administrative	\$825,439	\$942,813	\$942,813	\$0	
2400	Clerical Salaries	\$433,179	\$435,100	\$435,100	\$0	
2900	Other Classified	\$1,363,943	\$1,700,671	\$1,700,671	\$0	
Total Classified Salaries		\$6,936,945	\$7,873,397	\$7,873,397	\$0	
Employee Benefits						
3100	STRS	\$7,601,052	\$7,763,573	\$7,763,573	\$0	
3200	PERS	\$1,447,815	\$1,956,241	\$1,956,241	\$0	
3300	OASDI/Medicare	\$726,032	\$779,512	\$779,512	\$0	
3400	Health & Welfare	\$2,983,687	\$3,437,784	\$3,437,784	\$0	
3500	State Unemployment Ins	\$117,832	\$100,830	\$100,830	\$0	
3600	Workers Comp	\$380,654	\$395,698	\$395,698	\$0	
3700	Retiree Benefits	\$0	0	0	\$0	
3900	Cash In Lieu/Other	\$17,157	\$16,363	\$16,363	\$0	
Total Employee Benefits		\$13,274,229	\$14,450,001	\$14,450,001	\$0	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$682,131	\$349,045	\$349,045	\$0	
4200	Books & Reference Materials	\$125,774	\$52,280	\$52,280	\$0	
4300	Materials & Supplies	\$14,291,084	\$2,897,496	\$2,897,496	\$0	
4400	Non-Capital Furniture & Equip	\$864,577	\$168,150	\$168,150	\$0	
Total Materials & Supplies		\$15,963,566	\$3,466,971	\$3,466,971	\$0	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$2,004,270	\$1,631,837	\$1,631,837	\$0	
5200	Travel & Conferences (Mileage)	\$208,338	\$1,606,216	\$1,606,216	\$0	
5300	Dues & Memberships	\$15,691	\$875	\$875	\$0	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$67,962	\$51,659	\$51,659	\$0	
5600	Rentals, Leases & Repairs	\$821,373	\$453,417	\$453,417	\$0	
5700	Direct Cost Transfers	\$206,506	\$368,088	\$368,088	\$0	
5800	Professional Consult/Other Services	\$224,705	\$58,427	\$58,427	\$0	
5802-5809	Special Education Contracts	\$1,593,567	\$1,419,600	\$1,419,600	\$0	
5810/11	Non-Public School/Agency (NPS/NPA)	\$1,323,931	\$1,192,520	\$1,192,520	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$45,590	\$45,590	\$45,590	\$0	
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	
5821	Audit Cost	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$41,500	\$45,500	\$45,500	\$0	
5824	Repayment of Apportionment	\$63,553	\$0	\$0	\$0	
5825	Advertisement Costs	\$500	\$500	\$500	\$0	
5830	Professional Consulting Services	\$189,629	\$215,000	\$215,000	\$0	
5839	Other Fees	\$95,669	\$63,876	\$63,876	\$0	
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$33,312	\$0	\$0	\$0	
5849	Other Contract Services	\$1,719,742	\$685,676	\$685,676	\$0	
5850	Other Operating Expenditures	\$36,029	\$30,000	\$30,000	\$0	
5860-65	Other Employment Costs	\$2,035	\$0	\$0	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

EXPENDITURES (continued)

		RESTRICTED				Comments
		Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
5870	Damages, Claims & Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$24,079	\$11,035	\$11,035	\$0	Per current estimates
Total Svcs & Other Operating Exp		\$8,719,481	\$7,881,316	\$7,881,316	\$0	
Capital Outlay						
6100	Land Improvements	\$964,706	\$0	\$0	\$0	Charging Station Infrastructure
6200	Building Improvements	\$562,115	\$361,075	\$361,075	\$0	Preschool Building Grant
6400	Capital Equipment	\$100,601	\$13,500	\$13,500	\$0	One-time CTE/Site Parcel Tax
6500	Capital Equipment Replace	\$5,101,338	\$120,512	\$120,512	\$0	Bus Replacement Grants
Total Capital Outlay		\$6,728,760	\$495,087	\$495,087	\$0	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$85,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$814,542	\$977,133	\$977,133	\$0	I/C rate from 4.04% to 5.22%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect		\$899,542	\$1,062,133	\$1,062,133	\$0	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$66,089,218	\$47,190,460	\$47,190,460	\$0	
EXCESS OF REVENUES OVER EXPENSE		(\$7,127,545)	(\$4,024,958)	(\$3,517,958)	\$507,000	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	RESTRICTED	\$3,517,958	(\$507,000)	\$0	\$507,000	Adjust Federal Revenue
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$0	\$0	\$0	\$0	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
	Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$3,517,958	(\$507,000)	\$0	\$507,000	

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PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED				Comments
	Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
Average Daily Attendance (ADA)	7138	7024	7024	-114	3-YEAR AVERAGE
BEGINNING FUND BALANCE:	\$22,634,099	\$14,532,427	\$14,532,427	(\$8,101,672)	
REVENUES					
Revenue Limit					
8011 State Aid	\$29,126,733	\$36,168,789	\$36,168,789	\$0	
8012 Education Protection Account	\$1,702,028	\$1,752,034	\$1,752,034	\$0	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$226,043	\$230,000	\$230,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$35,307,940	\$35,500,000	\$35,500,000	\$0	
8042 Unsecured	\$1,331,185	\$1,325,000	\$1,325,000	\$0	
8043 Prior Year Taxes	(\$311,856)	\$0	\$0	\$0	
8044 Supplemental	\$1,037,140	\$1,100,000	\$1,100,000	\$0	
8045 ERAF	\$3,612,417	\$3,600,000	\$3,600,000	\$0	
8047 Community Redevelopment Fds	\$2,597,396	\$900,000	\$900,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,430,176)	(\$1,527,550)	(\$1,527,550)	\$0	
8097 Property Tax Transfers	\$1,518,964	\$1,490,000	\$1,490,000	\$0	
Total Revenue Limit	\$74,809,814	\$80,630,273	\$80,630,273	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,773,886	\$1,707,000	\$1,707,000	\$0	
8182 Spec Ed Discretionary Grant	\$269,978	\$220,000	\$220,000	\$0	
8290 All Other Federal Revenue	\$10,078,698	\$4,652,174	\$4,652,174	\$0	
Total Federal Revenues	\$12,122,562	\$6,579,174	\$6,579,174	\$0	
State Revenues					
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$319,009	\$0	
8560 Lottery (Non-Prop 20)	\$1,595,289	\$1,591,000	\$1,591,000	\$0	
8590 All Other State Revenues	\$13,565,799	\$8,008,610	\$8,515,610	\$507,000	
Total State Revenues	\$15,480,097	\$9,918,619	\$10,425,619	\$507,000	
Local Revenues					
8621 Parcel Tax	\$1,975,000	\$1,980,000	\$1,980,000	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$204,000	\$204,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$2,429,596	\$2,907,867	\$2,907,867	\$0	
8689 All Other Fees & Contracts	\$587,000	\$559,000	\$559,000	\$0	
8699 Other Local Revenues	\$7,710,463	\$692,938	\$692,938	\$0	
8792 Transfer of Apportionment from COE	\$3,327,709	\$3,535,000	\$3,535,000	\$0	
Total Local Revenues	\$16,358,768	\$10,003,805	\$10,003,805	\$0	
TOTAL REVENUES	\$118,771,241	\$107,131,871	\$107,638,871	\$507,000	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$118,771,241	\$107,131,871	\$107,638,871	\$507,000	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23
PUBLIC HEARING/ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED				Comments
	Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$36,099,585	\$33,275,602	\$33,275,602	\$0
1200	Certificated Support	\$3,449,119	\$3,276,778	\$3,276,778	\$0
1300	Administrative	\$4,713,824	\$5,355,075	\$5,355,075	\$0
1900	Other Certificated	\$107,559	\$108,380	\$108,380	\$0
	Total Certificated Salaries	\$44,370,087	\$42,015,835	\$42,015,835	\$0
Classified Salaries					
2100	Instructional Assist	\$2,974,031	\$3,558,027	\$3,558,027	\$0
2200	Classified Support	\$4,275,419	\$4,596,729	\$4,596,729	\$0
2300	Administrative	\$1,595,498	\$1,727,013	\$1,727,013	\$0
2400	Clerical Salaries	\$3,580,243	\$3,702,580	\$3,702,580	\$0
2900	Other Classified	\$2,821,850	\$3,242,716	\$3,242,716	\$0
	Total Classified Salaries	\$15,247,041	\$16,827,065	\$16,827,065	\$0
Employee Benefits					
3100	STRS	\$12,746,142	\$13,426,813	\$13,426,813	\$0
3200	PERS	\$3,236,307	\$4,135,587	\$4,135,587	\$0
3300	OASDI/Medicare	\$1,799,491	\$1,924,583	\$1,924,583	\$0
3400	Health & Welfare	\$9,383,733	\$9,847,872	\$9,847,872	\$0
3500	State Unemployment Ins	\$320,112	\$298,043	\$298,043	\$0
3600	Workers Comp	\$1,085,683	\$1,175,808	\$1,175,808	\$0
3700	Retiree Benefits	\$18,000	\$18,000	\$18,000	\$0
3900	Cash In Lieu/Other	\$47,674	\$49,163	\$49,163	\$0
	Total Employee Benefits	\$28,637,142	\$30,875,869	\$30,875,869	\$0
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$722,480	\$458,815	\$458,815	\$0
4200	Books & Reference Materials	\$168,128	\$172,988	\$172,988	\$0
4300	Materials & Supplies	\$16,419,653	\$4,422,809	\$4,422,809	\$0
4400	Non-Capital Furniture & Equip	\$1,033,205	\$321,221	\$321,221	\$0
	Total Materials & Supplies	\$18,343,466	\$5,375,833	\$5,375,833	\$0
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,833,270	\$2,632,037	\$2,632,037	\$0
5200	Travel & Conferences (Mileage)	\$284,578	\$1,694,881	\$1,694,881	\$0
5300	Dues & Memberships	\$44,810	\$29,343	\$29,343	\$0
5400	Insurance	\$1,027,936	\$1,192,000	\$1,192,000	\$0
5500	Utilities	\$1,598,704	\$1,652,160	\$1,652,160	\$0
5600	Rentals, Leases & Repairs	\$1,100,969	\$735,432	\$735,432	\$0
5700	Direct Cost Transfer	(\$13,150)	(\$59,299)	(\$15,650)	\$43,649
5800	Professional Consult/Other Services	\$248,488	\$83,051	\$83,051	\$0
5802-5809	Special Education Contracts	\$1,593,567	\$1,419,600	\$1,419,600	\$0
5810/11	Non-Public School/Agency (NPS/NPA)	\$1,323,931	\$1,192,520	\$1,192,520	\$0
5813	Non-Capital A/E	\$0	\$0	\$0	\$0
5814	Inspections	\$47,590	\$47,590	\$47,590	\$0
5817/8	SCOE Contracts	\$80,000	\$83,000	\$83,000	\$0
5821	Audit Cost	\$35,406	\$51,000	\$51,000	\$0
5822	Election Fees	\$0	\$45,000	\$45,000	\$0
5823	Legal Fees	\$217,000	\$213,000	\$213,000	\$0
5824	Repayment of Apportionment	\$63,553	\$0	\$0	\$0
5825	Advertisement Costs	\$15,097	\$14,814	\$14,814	\$0
5830	Professional Consulting Services	\$217,784	\$245,500	\$245,500	\$0
5839	Other Fees	\$247,276	\$214,757	\$214,757	\$0
5840	Computer Tech Related Services	\$7,200	\$7,200	\$7,200	\$0
5845	Field Trips	\$122,146	\$2,320	\$2,320	\$0
5849	Other Contract Services	\$2,080,608	\$1,078,303	\$1,078,303	\$0
5850	Other Operating Expenditures	\$89,629	\$90,600	\$90,600	\$0
5860-65	Other Employment Costs	\$36,315	\$31,435	\$31,435	\$0

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2022-23

		UNRESTRICTED/RESTRICTED				Comments
		Budget Revision #3 6/14/2022 (A)	Preliminary Budget 22-23 6/14/2022 (B)	Adopted Budget 22-23 6/28/2022 (C)	Variance (B) - (A) (D)	
PUBLIC HEARING/ADOPTED BUDGET						
EXPENDITURES (continued)						
5870	Damages, Losses, Claims	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$297,382	\$263,433	\$263,433	\$0	
Total Svcs & Other Operating Exp		\$13,601,589	\$12,961,177	\$13,004,826	\$43,649	
Capital Outlay						
6100	Land Improvements	\$964,706	\$0	\$0	\$0	
6200	Building Improvements	\$562,115	\$361,075	\$361,075	\$0	
6400	Capital Equipment	\$101,378	\$13,500	\$13,500	\$0	
6500	Capital Equipment Replace	\$5,142,015	\$212,312	\$212,312	\$0	
Total Capital Outlay		\$6,770,214	\$586,887	\$586,887	\$0	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$91,732	\$90,732	\$90,732	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$146,556)	(\$189,336)	(\$194,302)	(\$4,966)	
Total Indirect		(\$54,824)	(\$98,604)	(\$103,570)	(\$4,966)	
TOTAL EXPENDITURES		\$126,914,715	\$108,544,062	\$108,582,745	\$38,683	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$126,914,715	\$108,544,062	\$108,582,745	\$38,683	
EXCESS OF REVENUES OVER EXPENSE		(\$8,143,474)	(\$1,412,191)	(\$943,874)	\$468,317	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$27,200	\$27,200	\$30,200	\$3,000	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$3,517,958	(\$507,000)	\$0	\$507,000	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED		\$0	\$0	\$0	\$0	
Board Designated:						
	2% REU	\$2,538,294	\$2,170,881	\$2,171,655	\$774	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,539	\$1,116,819	\$1,116,819	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$3,807,441	\$3,256,322	\$3,257,482	(\$551,120)	3% State Req. Reserve
		\$3,524,994	\$7,056,014	\$7,012,397	\$3,531,020	
TOTAL ENDING FUND BALANCE:		\$14,490,625	\$13,120,237	\$13,588,554	(\$7,633,354)	\$1 variance rounding

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ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 200 Douglas Street,
Petaluma CA 94952

Date: June 20, 2022

Adoption Date: June 28, 2022

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

Public Hearing:

Place: 200 Douglas St.
Petaluma CA
94952

Date: June 23, 2022

Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: Chris Thomas

Telephone: 707-778-4621

Title: Chief Business
Official

E-mail: _____

Criteria and Standards Review Summary

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

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 28, 2022
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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:

Redwood Empire Insurance Group (RESIG) 5760 Skylane BLVD #100, Windsor CA 95792
 Rose Burcina, Executive Director 707-836-0779 Ext 104

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:	Chris Thomas
Title:	Chief Business Official
Telephone:	707-778-4621
E-mail:	_____

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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	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
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		
21	Building Fund	G	G
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	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	G	
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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,290,850.00	1,518,964.00	74,809,814.00	79,140,273.00	1,490,000.00	80,630,273.00	7.8%
2) Federal Revenue		8100-8299	0.00	12,122,562.00	12,122,562.00	0.00	6,579,174.00	6,579,174.00	-45.7%
3) Other State Revenue		8300-8599	1,566,908.00	13,934,991.00	15,521,899.00	1,566,009.00	8,839,610.00	10,425,619.00	-32.8%
4) Other Local Revenue		8600-8799	1,021,147.00	15,337,621.00	16,358,768.00	900,839.00	9,102,966.00	10,003,805.00	-38.8%
5) TOTAL, REVENUES			75,898,905.00	42,914,138.00	118,813,043.00	81,627,121.00	28,011,750.00	107,638,871.00	-9.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,803,392.00	13,566,695.00	44,370,087.00	30,054,280.00	11,961,555.00	42,015,835.00	-5.3%
2) Classified Salaries		2000-2999	8,310,096.00	6,936,945.00	15,247,041.00	8,953,668.00	7,873,397.00	16,827,065.00	10.4%
3) Employee Benefits		3000-3999	15,362,913.00	13,274,229.00	28,637,142.00	16,425,868.00	14,450,001.00	30,875,869.00	7.8%
4) Books and Supplies		4000-4999	2,379,900.00	15,963,566.00	18,343,466.00	1,908,862.00	3,466,971.00	5,375,833.00	-70.7%
5) Services and Other Operating Expenditures		5000-5999	4,882,108.00	8,719,481.00	13,601,589.00	5,123,510.00	7,881,316.00	13,004,826.00	-4.4%
6) Capital Outlay		6000-6999	41,454.00	6,728,760.00	6,770,214.00	91,800.00	495,087.00	586,887.00	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,732.00	85,000.00	91,732.00	5,732.00	85,000.00	90,732.00	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(961,098.00)	814,542.00	(146,556.00)	(1,171,435.00)	977,133.00	(194,302.00)	32.6%
9) TOTAL, EXPENDITURES			60,825,497.00	66,089,218.00	126,914,715.00	61,392,285.00	47,190,460.00	108,582,745.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,073,408.00	(23,175,080.00)	(8,101,672.00)	20,234,836.00	(21,178,710.00)	(943,874.00)	-88.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
8900-8929									
7600-7629									
b) Transfers Out									
2) Other Sources/Uses									
a) Sources									
8930-8979									
b) Uses									
7630-7699									
8980-8999									
3) Contributions									
4) TOTAL, OTHER FINANCING SOURCES/USES									
			(16,047,535.00)	16,047,535.00	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(974,127.00)	(7,127,545.00)	(8,101,672.00)	2,574,084.00	(3,517,958.00)	(943,874.00)	-88.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	11,988,596.00	10,645,503.00	22,634,099.00	11,014,469.00	3,517,958.00	14,532,427.00	-35.8%
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)			11,988,596.00	10,645,503.00	22,634,099.00	11,014,469.00	3,517,958.00	14,532,427.00	-35.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,988,596.00	10,645,503.00	22,634,099.00	11,014,469.00	3,517,958.00	14,532,427.00	-35.8%
2) Ending Balance, June 30 (E + F1e)			11,014,469.00	3,517,958.00	14,532,427.00	13,588,553.00	0.00	13,588,553.00	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	30,200.00	0.00	30,200.00	0.0%
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	30,058.74	0.00	30,058.74	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,476,571.65	3,476,571.65	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,654,833.00	0.00	3,654,833.00	3,288,474.00	0.00	3,288,474.00	-10.0%
2% Reserve for Economic Uncertainty	0000	9780	2,538,294.00		2,538,294.00			0.00	
South County Consortium (SOCC) Reserves	0000	9780	1,116,539.00		1,116,539.00			0.00	
2% Reserve for Economic Uncertainty (REU)	0000	9780			0.00	2,171,655.00		2,171,655.00	
South County Consortium (SOCC) Reserves	0000	9780			0.00	1,116,819.00		1,116,819.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,807,441.00	0.00	3,807,441.00	3,257,482.00	0.00	3,257,482.00	-14.4%
Unassigned/Unappropriated Amount		9790	3,491,936.26	0.00	3,491,936.26	7,012,397.00	0.00	7,012,397.00	100.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,515,118.96	(6,121,391.01)	21,393,727.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	12,896.65	27,787.84	40,684.49				

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)	
c) in Revolving Cash Account		9130	30,200.00	0.00	30,200.00				
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	2,152.76	2,608,556.46	2,610,709.22				
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	41,386.35	41,386.35				
7) Prepaid Expenditures		9330	30,058.74	0.00	30,058.74				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			27,590,427.11	(3,443,660.36)	24,146,766.75				
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	(455,081.94)	89,835.80	(365,246.14)				
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			(455,081.94)	89,835.80	(365,246.14)				
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			28,045,509.05	(3,533,496.16)	24,512,012.89				
(G9 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	29,126,733.00	0.00	29,126,733.00		36,168,789.00	0.00	36,168,789.00
Education Protection Account State Aid - Current Year		8012	1,702,028.00	0.00	1,702,028.00		1,752,034.00	0.00	1,752,034.00
State Aid - Prior Years		8019	92,000.00	0.00	92,000.00		92,000.00	0.00	92,000.00
									24.2%
									2.9%
									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)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	226,043.00	0.00	226,043.00	230,000.00	0.00	230,000.00	1.8%
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	35,307,940.00	0.00	35,307,940.00	35,500,000.00	0.00	35,500,000.00	0.5%
Unsecured Roll Taxes		8042	1,331,185.00	0.00	1,331,185.00	1,325,000.00	0.00	1,325,000.00	-0.5%
Prior Years' Taxes		8043	(311,856.00)	0.00	(311,856.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,037,140.00	0.00	1,037,140.00	1,100,000.00	0.00	1,100,000.00	6.1%
Education Revenue Augmentation Fund (ERAF)		8045	3,612,417.00	0.00	3,612,417.00	3,600,000.00	0.00	3,600,000.00	-0.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,597,396.00	0.00	2,597,396.00	900,000.00	0.00	900,000.00	-65.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,721,026.00	0.00	74,721,026.00	80,667,823.00	0.00	80,667,823.00	8.0%
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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,430,176.00)	0.00	(1,430,176.00)	(1,527,550.00)	0.00	(1,527,550.00)	6.8%
Property Taxes Transfers		8097	0.00	1,518,964.00	1,518,964.00	0.00	1,490,000.00	1,490,000.00	-1.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,290,850.00	1,518,964.00	74,809,814.00	79,140,273.00	1,490,000.00	80,630,273.00	7.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,773,886.00	1,773,886.00	0.00	1,707,000.00	1,707,000.00	-3.8%
Special Education Discretionary Grants		8182	0.00	269,978.00	269,978.00	0.00	220,000.00	220,000.00	-18.5%
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%

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)	
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		638,547.00	638,547.00		561,476.00	561,476.00	-12.1%
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		272,118.00	272,118.00		177,423.00	177,423.00	-34.8%
Title III, Part A, Immigrant Student Program	4201	8290		8,855.00	8,855.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		180,159.00	180,159.00		116,494.00	116,494.00	-35.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		645,928.00	645,928.00		421,447.00	421,447.00	-34.8%
Career and Technical Education	3500-3599	8290		46,617.00	46,617.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	8,286,474.00	8,286,474.00	0.00	3,375,334.00	3,375,334.00	-59.3%
TOTAL, FEDERAL REVENUE			0.00	12,122,562.00	12,122,562.00	0.00	6,579,174.00	6,579,174.00	-45.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	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	0.00	0.0%
Prior Years	6500	8319		0.00	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	41,802.00	41,802.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	319,009.00	0.00	319,009.00	319,009.00	0.00	319,009.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,243,899.00	351,390.00	1,595,289.00	1,243,000.00	348,000.00	1,591,000.00	-0.3%
Tax Relief Subventions									
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575							

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 Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		290,447.00	290,447.00		290,447.00	290,447.00	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		117,832.00	117,832.00		90,526.00	90,526.00	-23.2%
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		901,688.00	901,688.00		250,000.00	250,000.00	-72.3%
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	24,000.00	12,231,832.00	12,255,832.00	24,000.00	7,860,637.00	7,884,637.00	-35.7%
TOTAL, OTHER STATE REVENUE			1,586,908.00	13,934,991.00	15,521,899.00	1,586,009.00	8,839,610.00	10,425,619.00	-32.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,975,000.00	1,975,000.00	0.00	1,980,000.00	1,980,000.00	0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	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)	
Interest		8660	204,000.00	0.00	204,000.00	204,000.00	0.00	204,000.00	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	353,320.00	2,076,276.00	2,429,596.00	432,900.00	2,474,967.00	2,907,867.00	19.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	563,000.00	587,000.00	24,000.00	535,000.00	559,000.00	-4.8%
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	314,827.00	7,395,636.00	7,710,463.00	114,939.00	577,999.00	692,938.00	-91.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,327,709.00	3,327,709.00		3,535,000.00	3,535,000.00	6.2%
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			1,021,147.00	15,337,621.00	16,358,768.00	900,839.00	9,102,966.00	10,003,805.00	-38.8%
TOTAL, REVENUES			75,898,905.00	42,914,138.00	118,813,043.00	81,627,121.00	26,011,750.00	107,638,871.00	-9.4%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,737,119.00	10,362,466.00	36,099,585.00	24,612,825.00	8,662,777.00	33,275,602.00	-7.8%
Certificated Pupil Support Salaries		1200	1,480,277.00	1,968,842.00	3,449,119.00	1,417,500.00	1,859,278.00	3,276,778.00	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,485,137.00	1,228,687.00	4,713,824.00	3,974,975.00	1,380,100.00	5,355,075.00	13.6%
Other Certificated Salaries		1900	100,859.00	6,700.00	107,559.00	48,980.00	59,400.00	108,380.00	0.8%
TOTAL, CERTIFICATED SALARIES			30,803,392.00	13,566,695.00	44,370,087.00	30,054,280.00	11,961,555.00	42,015,835.00	-5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	218,410.00	2,755,621.00	2,974,031.00	376,827.00	3,181,200.00	3,558,027.00	19.6%
Classified Support Salaries		2200	2,716,656.00	1,558,763.00	4,275,419.00	2,983,116.00	1,613,613.00	4,596,729.00	7.5%
Classified Supervisors' and Administrators' Salaries		2300	770,059.00	825,439.00	1,595,498.00	784,200.00	942,813.00	1,727,013.00	8.2%
Clerical, Technical and Office Salaries		2400	3,147,064.00	433,179.00	3,580,243.00	3,267,480.00	435,100.00	3,702,580.00	3.4%
Other Classified Salaries		2900	1,457,907.00	1,363,943.00	2,821,850.00	1,542,045.00	1,700,671.00	3,242,716.00	14.9%
TOTAL, CLASSIFIED SALARIES			8,310,095.00	6,936,945.00	15,247,041.00	8,953,668.00	7,873,397.00	16,827,065.00	10.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,145,090.00	7,601,052.00	12,746,142.00	5,663,240.00	7,755,953.00	13,419,193.00	5.3%
PERS		3201-3202	1,788,492.00	1,447,815.00	3,236,307.00	2,179,346.00	1,963,852.00	4,143,198.00	28.0%
OASDI/Medicare/Alternative		3301-3302	1,073,459.00	726,032.00	1,799,491.00	1,145,071.00	779,512.00	1,924,583.00	7.0%
Health and Welfare Benefits		3401-3402	6,400,046.00	2,983,687.00	9,383,733.00	6,410,088.00	3,437,793.00	9,847,881.00	4.9%
Unemployment Insurance		3501-3502	202,280.00	117,832.00	320,112.00	197,213.00	100,830.00	298,043.00	-6.9%
Workers' Compensation		3601-3602	705,029.00	380,654.00	1,085,683.00	780,110.00	395,698.00	1,175,808.00	8.3%
OPEB, Allocated		3701-3702	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,517.00	17,157.00	47,674.00	32,800.00	16,363.00	49,163.00	3.1%
TOTAL, EMPLOYEE BENEFITS			15,362,913.00	13,274,229.00	28,637,142.00	16,425,868.00	14,450,001.00	30,875,869.00	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	40,349.00	682,131.00	722,480.00	109,770.00	349,045.00	458,815.00	-36.5%
Books and Other Reference Materials		4200	42,354.00	125,774.00	168,128.00	120,708.00	52,280.00	172,988.00	2.9%
Materials and Supplies		4300	2,128,569.00	14,291,084.00	16,419,653.00	1,525,313.00	2,897,496.00	4,422,809.00	-73.1%
Noncapitalized Equipment		4400	168,628.00	864,577.00	1,033,205.00	153,071.00	168,150.00	321,221.00	-68.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,379,900.00	15,963,566.00	18,343,466.00	1,908,862.00	3,466,971.00	5,375,833.00	-70.7%

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)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	829,000.00	2,004,270.00	2,833,270.00	1,000,200.00	1,631,837.00	2,632,037.00	-7.1%
Travel and Conferences		5200	76,240.00	208,338.00	284,578.00	88,665.00	1,606,216.00	1,694,881.00	485.6%
Dues and Memberships		5300	29,119.00	15,691.00	44,810.00	28,468.00	875.00	29,343.00	-34.5%
Insurance		5400 - 5450	1,027,936.00	0.00	1,027,936.00	1,192,000.00	0.00	1,192,000.00	16.0%
Operations and Housekeeping Services		5500	1,530,742.00	67,962.00	1,598,704.00	1,600,501.00	51,659.00	1,652,160.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	279,596.00	821,373.00	1,100,969.00	282,015.00	453,417.00	735,432.00	-33.2%
Transfers of Direct Costs		5710	(214,656.00)	214,656.00	0.00	(378,738.00)	378,738.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(8,150.00)	(13,150.00)	(5,000.00)	(10,650.00)	(15,650.00)	19.0%
Professional/Consulting Services and Operating Expenditures		5800	1,055,828.00	5,371,262.00	6,427,090.00	1,063,001.00	3,758,189.00	4,821,190.00	-25.0%
Communications		5900	273,303.00	24,079.00	297,382.00	252,398.00	11,035.00	263,433.00	-11.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES									
			4,882,108.00	8,719,481.00	13,601,589.00	5,123,510.00	7,881,316.00	13,004,826.00	-4.4%
CAPITAL OUTLAY									
Land		6100	0.00	964,706.00	964,706.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	562,115.00	562,115.00	0.00	361,075.00	361,075.00	-35.8%
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	777.00	100,601.00	101,378.00	0.00	13,500.00	13,500.00	-86.7%
Equipment Replacement		6500	40,677.00	5,101,338.00	5,142,015.00	91,800.00	120,512.00	212,312.00	-95.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,454.00	6,728,760.00	6,770,214.00	91,800.00	495,087.00	586,887.00	-91.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,732.00	85,000.00	91,732.00	5,732.00	85,000.00	90,732.00	-1.1%
Payments to JPAs		7143	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)	
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,732.00	85,000.00	91,732.00	5,732.00	85,000.00	90,732.00	-1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(814,542.00)	814,542.00	0.00	(977,133.00)	977,133.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(146,556.00)	0.00	(146,556.00)	(194,302.00)	0.00	(194,302.00)	32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(961,098.00)	814,542.00	(146,556.00)	(1,171,435.00)	977,133.00	(194,302.00)	32.6%
TOTAL, EXPENDITURES			60,825,497.00	66,089,218.00	126,914,715.00	61,392,285.00	47,190,460.00	108,582,745.00	-14.4%
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%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT									
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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									
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									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,047,535.00)	16,047,535.00	0.00	(17,660,752.00)	17,660,752.00	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									
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)									
			(16,047,535.00)	16,047,535.00	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,290,850.00	1,518,964.00	74,809,814.00	79,140,273.00	1,490,000.00	80,630,273.00	7.8%
2) Federal Revenue		8100-8299	0.00	12,122,562.00	12,122,562.00	0.00	6,579,174.00	6,579,174.00	-45.7%
3) Other State Revenue		8300-8599	1,586,908.00	13,934,991.00	15,521,899.00	1,586,009.00	8,839,610.00	10,425,619.00	-32.8%
4) Other Local Revenue		8600-8799	1,021,147.00	15,337,621.00	16,358,768.00	900,839.00	9,102,966.00	10,003,805.00	-38.8%
5) TOTAL, REVENUES			75,898,905.00	42,914,138.00	118,813,043.00	81,627,121.00	26,011,750.00	107,638,871.00	-9.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		36,324,177.00	38,692,233.00	75,016,410.00	34,809,648.00	27,273,879.00	62,083,527.00	-17.2%
2) Instruction - Related Services	2000-2999		6,650,486.00	5,598,922.00	12,249,408.00	7,368,345.00	7,208,019.00	14,576,364.00	19.0%
3) Pupil Services	3000-3999		6,635,755.00	10,843,960.00	17,479,715.00	7,065,750.00	5,537,967.00	12,603,717.00	-27.9%
4) Ancillary Services	4000-4999		465,818.00	452,658.00	918,476.00	458,130.00	46,690.00	504,820.00	-45.0%
5) Community Services	5000-5999		21,197.00	825,966.00	847,163.00	31,018.00	791,359.00	822,377.00	-2.9%
6) Enterprise	6000-6999		0.00	307,181.00	307,181.00	0.00	311,302.00	311,302.00	1.3%
7) General Administration	7000-7999		4,359,367.00	1,013,898.00	5,373,265.00	4,784,096.00	1,237,352.00	6,021,448.00	12.1%
8) Plant Services	8000-8999		6,361,965.00	8,269,400.00	14,631,365.00	6,869,566.00	4,698,892.00	11,568,458.00	-20.9%
9) Other Outgo	9000-9999	Except 7600-7699	6,732.00	85,000.00	91,732.00	5,732.00	85,000.00	90,732.00	-1.1%
10) TOTAL, EXPENDITURES			60,825,497.00	66,089,218.00	126,914,715.00	61,392,285.00	47,190,460.00	108,582,745.00	-14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,073,408.00	(23,175,080.00)	(8,101,672.00)	20,234,836.00	(21,178,710.00)	(943,874.00)	-88.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
			(16,047,535.00)	16,047,535.00	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES									
			(16,047,535.00)	16,047,535.00	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(974,127.00)	(7,127,545.00)	(8,101,672.00)	2,574,084.00	(3,517,958.00)	(943,874.00)	-88.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
via Dept of Education Financial Reporting Software - SACS V1 ind-A, Version 2									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	11,988,596.00	10,645,503.00	22,634,099.00	11,014,469.00	3,517,958.00	14,532,427.00	-35.8%
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)			11,988,596.00	10,645,503.00	22,634,099.00	11,014,469.00	3,517,958.00	14,532,427.00	-35.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,988,596.00	10,645,503.00	22,634,099.00	11,014,469.00	3,517,958.00	14,532,427.00	-35.8%
2) Ending Balance, June 30 (E + F1e)			11,014,469.00	3,517,958.00	14,532,427.00	13,588,553.00	0.00	13,588,553.00	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,200.00	0.00	30,200.00	30,200.00	0.00	30,200.00	0.0%
Stores		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	30,058.74	0.00	30,058.74	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,476,571.65	3,476,571.65	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,654,833.00	0.00	3,654,833.00	3,288,474.00	0.00	3,288,474.00	-10.0%
2% Reserve for Economic Uncertainty	0000	9780	2,538,294.00		2,538,294.00			0.00	
South County Consortium (SOCC) Reserves	0000	9780	1,116,539.00		1,116,539.00			0.00	
2% Reserve for Economic Uncertainty (REU)	0000	9780			0.00	2,171,655.00		2,171,655.00	
South County Consortium (SOCC) Reserves	0000	9780			0.00	1,116,819.00		1,116,819.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,807,441.00	0.00	3,807,441.00	3,257,482.00	0.00	3,257,482.00	-14.4%
Unassigned/Unappropriated Amount		9790	3,491,936.26	0.00	3,491,936.26	7,012,397.00	0.00	7,012,397.00	100.8%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	1,746,356.00	0.00
6537	Special Ed: Learning Recovery Support	490,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	16,802.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	921,000.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	143,800.00	0.00
9010	Other Restricted Local	158,613.65	0.00
Total, Restricted Balance		3,476,571.65	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	133,387.00	120,803.00	-9.4%
3) Other State Revenue		8300-8599	1,907,423.00	1,960,941.00	2.8%
4) Other Local Revenue		8600-8799	221,637.00	201,752.00	-9.0%
5) TOTAL, REVENUES			2,262,447.00	2,283,496.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,110,190.00	905,100.00	-18.5%
2) Classified Salaries		2000-2999	567,308.00	523,660.00	-7.7%
3) Employee Benefits		3000-3999	665,377.00	615,114.00	-7.6%
4) Books and Supplies		4000-4999	215,812.00	68,026.00	-68.5%
5) Services and Other Operating Expenditures		5000-5999	215,368.00	179,064.00	-16.9%
6) Capital Outlay		6000-6999	81,905.00	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	74,014.00	84,159.00	13.7%
9) TOTAL, EXPENDITURES			2,929,974.00	2,375,123.00	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(667,527.00)	(91,627.00)	-86.3%
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)			(667,527.00)	(91,627.00)	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,693,187.00	2,025,660.00	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,693,187.00	2,025,660.00	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,693,187.00	2,025,660.00	-24.8%
2) Ending Balance, June 30 (E + F1e)			2,025,660.00	1,934,033.00	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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	577,910.00	486,283.00	-15.9%
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	1,446,750.00	1,447,750.00	0.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,924,175.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,925,215.30		
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	6,173.10		
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			6,173.10		
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)			2,919,042.20		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	133,387.00	120,803.00	-9.4%
TOTAL, FEDERAL REVENUE			133,387.00	120,803.00	-9.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	292,467.00	293,000.00	0.2%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,403,905.00	1,515,885.00	8.0%
All Other State Revenue	All Other	8590	211,051.00	152,056.00	-28.0%
TOTAL, OTHER STATE REVENUE			1,907,423.00	1,960,941.00	2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	103,085.00	101,000.00	-2.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	103,552.00	85,752.00	-17.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			221,637.00	201,752.00	-9.0%
TOTAL, REVENUES			2,262,447.00	2,283,496.00	0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	787,991.00	569,411.00	-27.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	320,100.00	333,590.00	4.2%
Other Certificated Salaries		1900	2,099.00	2,099.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,110,190.00	905,100.00	-18.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	25,000.00	25,000.00	0.0%
Classified Support Salaries		2200	47,555.00	50,000.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	120,200.00	112,200.00	-6.7%
Other Classified Salaries		2900	374,553.00	336,460.00	-10.2%
TOTAL, CLASSIFIED SALARIES			567,308.00	523,660.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	261,745.00	234,398.00	-10.4%
PERS		3201-3202	115,033.00	116,236.00	1.0%
OASDI/Medicare/Alternative		3301-3302	59,976.00	55,887.00	-6.8%
Health and Welfare Benefits		3401-3402	175,090.00	168,418.00	-3.8%
Unemployment Insurance		3501-3502	16,645.00	7,163.00	-57.0%
Workers' Compensation		3601-3602	32,390.00	28,514.00	-12.0%
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	4,498.00	4,498.00	0.0%
TOTAL, EMPLOYEE BENEFITS			665,377.00	615,114.00	-7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,476.00	7,000.00	-26.1%
Books and Other Reference Materials		4200	3,113.00	2,200.00	-29.3%
Materials and Supplies		4300	186,402.00	53,326.00	-71.4%
Noncapitalized Equipment		4400	16,821.00	5,500.00	-67.3%
TOTAL, BOOKS AND SUPPLIES			215,812.00	68,026.00	-68.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,181.00	6,200.00	-32.5%
Dues and Memberships		5300	2,647.00	2,654.00	0.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,850.00	1,850.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,050.00	49,292.00	-15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,900.00	1,900.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	128,397.00	105,568.00	-17.8%
Communications		5900	13,343.00	11,600.00	-13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			215,368.00	179,064.00	-16.9%
CAPITAL OUTLAY					
Land		6100	50,000.00	0.00	-100.0%
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	31,905.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			81,905.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	74,014.00	84,159.00	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,014.00	84,159.00	13.7%
TOTAL, EXPENDITURES			2,929,974.00	2,375,123.00	-18.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	133,387.00	120,803.00	-9.4%
3) Other State Revenue		8300-8599	1,907,423.00	1,960,941.00	2.8%
4) Other Local Revenue		8600-8799	221,637.00	201,752.00	-9.0%
5) TOTAL, REVENUES			2,262,447.00	2,283,496.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,637,236.00	1,154,247.00	-29.5%
2) Instruction - Related Services	2000-2999		798,265.00	801,247.00	0.4%
3) Pupil Services	3000-3999		217,708.00	215,675.00	-0.9%
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		74,014.00	84,159.00	13.7%
8) Plant Services	8000-8999		202,751.00	119,795.00	-40.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,929,974.00	2,375,123.00	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(667,527.00)	(91,627.00)	-86.3%
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)			(667,527.00)	(91,627.00)	-86.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,693,187.00	2,025,660.00	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,693,187.00	2,025,660.00	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,693,187.00	2,025,660.00	-24.8%
2) Ending Balance, June 30 (E + F1e)			2,025,660.00	1,934,033.00	-4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,446,750.00	1,447,750.00	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	133,771.00	133,771.00
6391	Adult Education Program	140,036.00	48,409.00
9010	Other Restricted Local	304,103.00	304,103.00
Total, Restricted Balance		577,910.00	486,283.00

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	2,581,319.00	2,800,000.00	8.5%
3) Other State Revenue		8300-8599	131,625.00	225,000.00	70.9%
4) Other Local Revenue		8600-8799	432,800.00	457,500.00	5.7%
5) TOTAL, REVENUES			3,145,744.00	3,482,500.00	10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	923,747.00	904,400.00	-2.1%
3) Employee Benefits		3000-3999	481,220.00	532,909.00	10.7%
4) Books and Supplies		4000-4999	1,520,517.00	577,289.00	-62.0%
5) Services and Other Operating Expenditures		5000-5999	300,434.00	1,345,421.00	347.8%
6) Capital Outlay		6000-6999	72,903.00	12,338.00	-83.1%
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	72,542.00	110,143.00	51.8%
9) TOTAL, EXPENDITURES			3,371,363.00	3,482,500.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,619.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(225,619.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258,034.00	32,415.00	-87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,034.00	32,415.00	-87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,034.00	32,415.00	-87.4%
2) Ending Balance, June 30 (E + F1e)			32,415.00	32,415.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,248.01	32,415.00	898.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	767,581.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(14,657.60)		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	29,166.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			782,090.92		
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	89,989.37		
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			89,989.37		
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)			692,101.55		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,581,319.00	2,800,000.00	8.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,581,319.00	2,800,000.00	8.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	131,625.00	225,000.00	70.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			131,625.00	225,000.00	70.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	1,500.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	77,800.00	103,000.00	32.4%
Other Local Revenue					
All Other Local Revenue		8699	3,000.00	3,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			432,800.00	457,500.00	5.7%
TOTAL, REVENUES			3,145,744.00	3,482,500.00	10.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	760,747.00	723,900.00	-4.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	163,000.00	180,500.00	10.7%
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			923,747.00	904,400.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	183,610.00	225,400.00	22.8%
OASDI/Medicare/Alternative		3301-3302	66,734.00	68,806.00	3.1%
Health and Welfare Benefits		3401-3402	209,504.00	215,617.00	2.9%
Unemployment Insurance		3501-3502	4,473.00	4,498.00	0.6%
Workers' Compensation		3601-3602	16,299.00	17,988.00	10.4%
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	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			481,220.00	532,909.00	10.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	179,673.00	69,289.00	-61.4%
Noncapitalized Equipment		4400	48,124.00	8,000.00	-83.4%
Food		4700	1,292,720.00	500,000.00	-61.3%
TOTAL, BOOKS AND SUPPLIES			1,520,517.00	577,289.00	-62.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	1,250,000.00	New
Travel and Conferences		5200	3,100.00	3,100.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,336.00	16,500.00	1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,250.00	13,750.00	22.2%
Professional/Consulting Services and Operating Expenditures		5800	262,948.00	55,271.00	-79.0%
Communications		5900	2,300.00	2,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			300,434.00	1,345,421.00	347.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	39,403.00	12,338.00	-68.7%
Equipment Replacement		6500	33,500.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,903.00	12,338.00	-83.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	72,542.00	110,143.00	51.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,542.00	110,143.00	51.8%
TOTAL, EXPENDITURES			3,371,363.00	3,482,500.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,581,319.00	2,800,000.00	8.5%
3) Other State Revenue		8300-8599	131,625.00	225,000.00	70.9%
4) Other Local Revenue		8600-8799	432,800.00	457,500.00	5.7%
5) TOTAL, REVENUES			3,145,744.00	3,482,500.00	10.7%
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		3,292,621.00	3,366,157.00	2.2%
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		72,542.00	110,143.00	51.8%
8) Plant Services	8000-8999		6,200.00	6,200.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,371,363.00	3,482,500.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(225,619.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(225,619.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258,034.00	32,415.00	-87.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,034.00	32,415.00	-87.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,034.00	32,415.00	-87.4%
2) Ending Balance, June 30 (E + F1e)			32,415.00	32,415.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,248.01	32,415.00
Total, Restricted Balance		3,248.01	32,415.00

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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,579.00	4,629.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,579.00	4,629.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,579.00	4,629.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,629.00	4,679.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,629.00	4,679.00	1.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,596.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,596.56		
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)			4,596.56		
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	50.00	50.00	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			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50.00	50.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,579.00	4,629.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,579.00	4,629.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,579.00	4,629.00	1.1%
2) Ending Balance, June 30 (E + F1e)			4,629.00	4,679.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,629.00	4,679.00	1.1%
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	648,206.00	823,206.00	27.0%
5) TOTAL, REVENUES			648,206.00	823,206.00	27.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,061.00	131,061.00	0.0%
3) Employee Benefits		3000-3999	58,219.00	58,219.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,000.00	11,000.00	0.0%
6) Capital Outlay		6000-6999	17,346,778.00	17,076,445.00	-1.6%
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			17,547,058.00	17,276,725.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,898,852.00)	(16,453,519.00)	-2.6%
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	17,795,000.00	17,795,000.00	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			17,795,000.00	17,795,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			896,148.00	1,341,481.00	49.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,132,790.00	14,028,938.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,132,790.00	14,028,938.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,132,790.00	14,028,938.00	6.8%
2) Ending Balance, June 30 (E + F1e)			14,028,938.00	15,370,419.00	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,028,938.00	15,370,419.00	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,492,587.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,492,587.81		
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	.95		
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			.95		
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)			9,492,586.86		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	125,000.00	300,000.00	140.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	523,206.00	523,206.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			648,206.00	823,206.00	27.0%
TOTAL, REVENUES			648,206.00	823,206.00	27.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,061.00	131,061.00	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			131,061.00	131,061.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,026.00	30,026.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,984.00	9,984.00	0.0%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	0.0%
Unemployment Insurance		3501-3502	652.00	652.00	0.0%
Workers' Compensation		3601-3602	2,318.00	2,318.00	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	602.00	602.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,219.00	58,219.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,000.00	11,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	11,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	831,046.00	831,046.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,515,732.00	16,245,399.00	-1.6%
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			17,346,778.00	17,076,445.00	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			17,547,058.00	17,276,725.00	-1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	17,795,000.00	17,795,000.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			17,795,000.00	17,795,000.00	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)			17,795,000.00	17,795,000.00	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	648,206.00	823,206.00	27.0%
5) TOTAL, REVENUES			648,206.00	823,206.00	27.0%
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		17,547,058.00	17,276,725.00	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,547,058.00	17,276,725.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(16,898,852.00)	(16,453,519.00)	-2.6%
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	17,795,000.00	17,795,000.00	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			17,795,000.00	17,795,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			896,148.00	1,341,481.00	49.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,132,790.00	14,028,938.00	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,132,790.00	14,028,938.00	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,132,790.00	14,028,938.00	6.8%
2) Ending Balance, June 30 (E + F1e)			14,028,938.00	15,370,419.00	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,028,938.00	15,370,419.00	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	14,028,938.00	15,370,419.00
Total, Restricted Balance		14,028,938.00	15,370,419.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,210,000.00	679,000.00	-43.9%
5) TOTAL, REVENUES			1,210,000.00	679,000.00	-43.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	91,398.00	50,406.00	-44.8%
6) Capital Outlay		6000-6999	1,401,115.00	2,925,000.00	108.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,492,513.00	2,975,406.00	99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(282,513.00)	(2,296,406.00)	712.8%
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)			(282,513.00)	(2,296,406.00)	712.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,511,689.00	3,229,176.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,511,689.00	3,229,176.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,511,689.00	3,229,176.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			3,229,176.00	932,770.00	-71.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,027,095.00	915,689.00	-54.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,202,081.00	17,081.00	-98.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,381,151.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	65,427.39		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,446,579.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,446,579.23		
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	30,000.00	29,000.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,180,000.00	650,000.00	-44.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,210,000.00	679,000.00	-43.9%
TOTAL, REVENUES			1,210,000.00	679,000.00	-43.9%
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	91,398.00	50,406.00	-44.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,398.00	50,406.00	-44.8%
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	1,401,115.00	2,925,000.00	108.8%
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			1,401,115.00	2,925,000.00	108.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,492,513.00	2,975,406.00	99.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,210,000.00	679,000.00	-43.9%
5) TOTAL, REVENUES			1,210,000.00	679,000.00	-43.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,492,513.00	2,975,406.00	99.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,492,513.00	2,975,406.00	99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(282,513.00)	(2,296,406.00)	712.8%
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)			(282,513.00)	(2,296,406.00)	712.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,511,689.00	3,229,176.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,511,689.00	3,229,176.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,511,689.00	3,229,176.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			3,229,176.00	932,770.00	-71.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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)		9760	1,202,081.00	17,081.00	-98.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	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	2,027,095.00	915,689.00
Total, Restricted Balance		2,027,095.00	915,689.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,179,500.00	1,179,500.00	0.0%
5) TOTAL, REVENUES			1,179,500.00	1,179,500.00	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	49,794.00	14,300.00	-71.3%
6) Capital Outlay		6000-6999	2,077,083.00	1,074,391.00	-48.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,126,877.00	1,088,691.00	-48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(947,377.00)	90,809.00	-109.6%
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)			(947,377.00)	90,809.00	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,039,635.00	1,092,258.00	-46.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,039,635.00	1,092,258.00	-46.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,039,635.00	1,092,258.00	-46.4%
2) Ending Balance, June 30 (E + F1e)			1,092,258.00	1,183,067.00	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,049,319.00	1,155,428.00	10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	42,939.00	27,639.00	-35.6%
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	782,185.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	825.64		
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			783,010.96		
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	750.60		
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			750.60		
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)			782,260.36		
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	1,000,000.00	1,000,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	0.0%
Interest		8660	9,500.00	9,500.00	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	130,000.00	130,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,179,500.00	1,179,500.00	0.0%
TOTAL, REVENUES			1,179,500.00	1,179,500.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,794.00	14,300.00	-71.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,794.00	14,300.00	-71.3%
CAPITAL OUTLAY					
Land		6100	986,067.00	125,000.00	-87.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	852,532.00	796,332.00	-6.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,059.00	73,059.00	0.0%
Equipment Replacement		6500	165,425.00	80,000.00	-51.6%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,077,083.00	1,074,391.00	-48.3%
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			2,126,877.00	1,088,691.00	-48.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	1,179,500.00	1,179,500.00	0.0%
5) TOTAL, REVENUES			1,179,500.00	1,179,500.00	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		2,126,877.00	1,088,691.00	-48.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,126,877.00	1,088,691.00	-48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B 10)			(947,377.00)	90,809.00	-109.6%
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)			(947,377.00)	90,809.00	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,039,635.00	1,092,258.00	-46.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,039,635.00	1,092,258.00	-46.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,039,635.00	1,092,258.00	-46.4%
2) Ending Balance, June 30 (E + F1e)			1,092,258.00	1,183,067.00	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	42,939.00	27,639.00	-35.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,049,319.00	1,155,428.00
Total, Restricted Balance		1,049,319.00	1,155,428.00

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	9,739,264.02	9,739,264.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,264.02	9,739,264.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,264.02	9,739,264.02	0.0%
2) Ending Balance, June 30 (E + F1e)			9,739,264.02	9,739,264.02	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	9,739,264.02	9,739,264.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) 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	9,739,264.02	9,739,264.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,264.02	9,739,264.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,264.02	9,739,264.02	0.0%
2) Ending Balance, June 30 (E + F1e)			9,739,264.02	9,739,264.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,739,264.02	9,739,264.02	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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	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 NET POSITION (C + D4)			100.00	100.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,724.00	10,824.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,724.00	10,824.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,724.00	10,824.00	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,824.00	10,924.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,824.00	10,924.00	0.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,338.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,760.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,760.09		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			100.00	100.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	100.00	100.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)			100.00	100.00	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 NET POSITION (C + D4)			100.00	100.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,724.00	10,824.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,724.00	10,824.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,724.00	10,824.00	0.9%
2) Ending Net Position, June 30 (E + F1e)			10,824.00	10,924.00	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,824.00	10,924.00	0.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,000.00	105,000.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	65,000.00	65,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	40,000.00	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 NET POSITION (C + D4)			40,000.00	40,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	596,355.00	636,355.00	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			596,355.00	636,355.00	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			596,355.00	636,355.00	6.7%
2) Ending Net Position, June 30 (E + F1e)			636,355.00	676,355.00	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	636,355.00	676,355.00	6.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	661,914.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			661,914.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			661,914.31		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	100,000.00	100,000.00	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			105,000.00	105,000.00	0.0%
TOTAL, REVENUES			105,000.00	105,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	65,000.00	65,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			65,000.00	65,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,000.00	105,000.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		65,000.00	65,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			65,000.00	65,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,000.00	40,000.00	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 NET POSITION (C + D4)			40,000.00	40,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	596,355.00	636,355.00	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			596,355.00	636,355.00	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			596,355.00	636,355.00	6.7%
2) Ending Net Position, June 30 (E + F1e)			636,355.00	676,355.00	6.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	636,355.00	676,355.00	6.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,746.00	107,746.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,746.00	107,746.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,746.00	107,746.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,746.00	107,746.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	107,746.00	107,746.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,530.77		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	97,262.26		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			107,794.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			107,794.61		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 + 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. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,746.00	107,746.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,746.00	107,746.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,746.00	107,746.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,746.00	107,746.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	107,746.00	107,746.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	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)	5,693.32	5,693.00	6,216.93	5,777.29	5,777.00	6,023.91
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,693.32	5,693.00	6,216.93	5,777.29	5,777.00	6,023.91
5. District Funded County Program ADA						
a. County Community Schools	.46	.46	.46	.46	.46	.46
b. Special Education-Special Day Class	4.38	4.38	4.38	4.38	4.38	4.38
c. Special Education-NPS/LCI	.46	.46	.46	.46	46.00	.46
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)	5.30	5.30	5.30	5.30	50.84	5.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,698.62	5,698.30	6,222.23	5,782.59	5,827.84	6,029.21
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	937.87	937.00	937.87	989.89	989.89	989.89
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)	937.87	937.00	937.87	989.89	989.89	989.89
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)]						
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)	937.87	937.00	937.87	989.89	989.89	989.89

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	79,140,273.00	3.87%	82,201,052.00	3.30%	84,916,225.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,586,009.00	0.25%	1,590,000.00	0.31%	1,595,000.00
4. Other Local Revenues	8600-8799	900,839.00	2.68%	925,000.00	2.70%	950,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,660,752.00)	1.64%	(17,950,000.00)	1.67%	(18,250,000.00)
6. Total (Sum lines A1 thru A5c)		63,966,369.00	4.38%	66,766,052.00	3.66%	69,211,225.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,054,280.00		30,419,280.00
b. Step & Column Adjustment				290,000.00		290,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				75,000.00		75,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,054,280.00	1.21%	30,419,280.00	1.20%	30,784,780.00
2. Classified Salaries						
a. Base Salaries				8,953,668.00		9,041,668.00
b. Step & Column Adjustment				88,000.00		88,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,953,668.00	0.98%	9,041,668.00	0.98%	9,130,168.00
3. Employee Benefits	3000-3999	16,425,868.00	0.82%	16,560,000.00	0.82%	16,695,000.00
4. Books and Supplies	4000-4999	1,908,862.00	5.04%	2,005,000.00	3.74%	2,080,000.00
5. Services and Other Operating Expenditures	5000-5999	5,123,510.00	5.10%	5,385,000.00	3.71%	5,585,000.00
6. Capital Outlay	6000-6999	91,800.00	-18.30%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,732.00	4.68%	6,000.00	0.00%	6,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,171,435.00)	-5.24%	(1,110,000.00)	0.00%	(1,110,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	50,000.00	50.00%	75,000.00
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)		61,392,285.00	1.69%	62,431,948.00	1.42%	63,320,948.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		2,574,084.00		4,334,104.00		5,890,277.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,014,469.00		13,588,553.00		17,922,657.00
2. Ending Fund Balance (Sum lines C and D1)		13,588,553.00		17,922,657.00		23,812,934.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,200.00		30,200.00		30,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,288,474.00		3,164,578.00		3,193,858.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,257,482.00		3,071,638.00		3,115,558.00
2. Unassigned/Unappropriated	9790	7,012,397.00		11,656,241.00		17,473,318.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,588,553.00		17,922,657.00		23,812,934.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,257,482.00		3,071,638.00		3,115,558.00
c. Unassigned/Unappropriated	9790	7,012,397.00		11,656,241.00		17,473,318.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,269,879.00		14,727,879.00		20,588,876.00
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.						
ADD 1.0 FTE FOR ADDITIONAL TK TEACHER IN 2023-24 AND 2024-25.						

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	1,490,000.00	0.00%	1,490,000.00	0.00%	1,490,000.00
2. Federal Revenues	8100-8299	6,579,174.00	-53.95%	3,030,000.00	3.00%	3,121,000.00
3. Other State Revenues	8300-8599	8,839,610.00	-6.38%	8,276,000.00	1.50%	8,400,000.00
4. Other Local Revenues	8600-8799	9,102,966.00	0.08%	9,110,000.00	0.11%	9,120,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,660,752.00	2.20%	18,050,000.00	1.94%	18,400,000.00
6. Total (Sum lines A1 thru A5c)		43,672,502.00	-8.51%	39,956,000.00	1.44%	40,531,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,961,555.00		10,949,555.00
b. Step & Column Adjustment				55,000.00		55,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,067,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,961,555.00	-8.46%	10,949,555.00	0.51%	11,005,055.00
2. Classified Salaries						
a. Base Salaries				7,873,397.00		6,845,597.00
b. Step & Column Adjustment				25,400.00		26,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,053,200.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,873,397.00	-13.05%	6,845,597.00	0.38%	6,871,597.00
3. Employee Benefits	3000-3999	14,450,001.00	-6.88%	13,456,000.00	0.20%	13,483,000.00
4. Books and Supplies	4000-4999	3,466,971.00	-45.08%	1,904,000.00	5.78%	2,014,000.00
5. Services and Other Operating Expenditures	5000-5999	7,881,316.00	-27.17%	5,739,715.00	5.78%	6,071,215.00
6. Capital Outlay	6000-6999	495,087.00	-84.85%	75,000.00	33.33%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	977,133.00	-7.78%	901,133.00	0.00%	901,133.00
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)						
11. Total (Sum lines B1 thru B10)		47,190,460.00	-15.33%	39,956,000.00	1.44%	40,531,000.00

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)		(3,517,958.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,517,958.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		0.00				
b. Restricted 9740		0.00				
c. Committed						
1. Stabilization Arrangements 9750						
2. Other Commitments 9760						
d. Assigned 9780						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789						
2. Unassigned/Unappropriated 9790		0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789						
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.						
REDUCE CERTIFICATED AND CLASSIFIED STAFF SUPPORTED BY ONE-TIME COVID FUNDS (FEDERAL & STATE)						

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	80,630,273.00	3.80%	83,691,052.00	3.24%	86,406,225.00
2. Federal Revenues	8100-8299	6,579,174.00	-53.95%	3,030,000.00	3.00%	3,121,000.00
3. Other State Revenues	8300-8599	10,425,619.00	-5.37%	9,866,000.00	1.31%	9,995,000.00
4. Other Local Revenues	8600-8799	10,003,805.00	0.31%	10,035,000.00	0.35%	10,070,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	100,000.00	50.00%	150,000.00
6. Total (Sum lines A1 thru A5c)		107,638,871.00	-0.85%	106,722,052.00	2.83%	109,742,225.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,015,835.00		41,368,835.00
b. Step & Column Adjustment				345,000.00		346,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(992,000.00)		75,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,015,835.00	-1.54%	41,368,835.00	1.02%	41,789,835.00
2. Classified Salaries						
a. Base Salaries				16,827,065.00		15,887,265.00
b. Step & Column Adjustment				113,400.00		114,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,053,200.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,827,065.00	-5.59%	15,887,265.00	0.72%	16,001,765.00
3. Employee Benefits	3000-3999	30,875,869.00	-2.78%	30,016,000.00	0.54%	30,178,000.00
4. Books and Supplies	4000-4999	5,375,833.00	-27.29%	3,909,000.00	4.73%	4,094,000.00
5. Services and Other Operating Expenditures	5000-5999	13,004,826.00	-14.46%	11,124,715.00	4.78%	11,656,215.00
6. Capital Outlay	6000-6999	586,887.00	-74.44%	150,000.00	16.67%	175,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,732.00	0.30%	91,000.00	0.00%	91,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(194,302.00)	7.50%	(208,867.00)	0.00%	(208,867.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	50,000.00	50.00%	75,000.00
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)		108,582,745.00	-5.71%	102,387,948.00	1.43%	103,851,948.00

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)		(943,874.00)		4,334,104.00		5,890,277.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,532,427.00		13,588,553.00		17,922,657.00
2. Ending Fund Balance (Sum lines C and D1)		13,588,553.00		17,922,657.00		23,812,934.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,200.00		30,200.00		30,200.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,288,474.00		3,164,578.00		3,193,858.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,257,482.00		3,071,638.00		3,115,558.00
2. Unassigned/Unappropriated	9790	7,012,397.00		11,656,241.00		17,473,318.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,588,553.00		17,922,657.00		23,812,934.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,257,482.00		3,071,638.00		3,115,558.00
c. Unassigned/Unappropriated	9790	7,012,397.00		11,656,241.00		17,473,318.00
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)		10,269,879.00		14,727,879.00		20,588,876.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.46%		14.38%		19.83%
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?</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>	Yes					
<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 (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		6,767.18		6,773.35		6,798.52
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		108,582,745.00		102,387,948.00		103,851,948.00
<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>		108,582,745.00		102,387,948.00		103,851,948.00
<p>d. Reserve Standard Percentage Level (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>		3,257,482.35		3,071,638.44		3,115,558.44
<p>f. Reserve Standard - By Amount (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>		3,257,482.35		3,071,638.44		3,115,558.44
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00			4,266,886.00
Work in Progress	1,497,103.00	(486,927.00)	1,010,176.00	2,800,000.00	900,000.00	2,910,176.00
Total capital assets not being depreciated	5,763,989.00	(486,927.00)	5,277,062.00	2,800,000.00	900,000.00	7,177,062.00
Capital assets being depreciated:						
Land Improvements	37,040,251.00	58,642.00	37,098,893.00	1,600,000.00		38,698,893.00
Buildings	154,793,769.00	297,957.00	155,091,726.00	3,200,000.00		158,291,726.00
Equipment	8,725,664.00	(649,460.00)	8,076,204.00	2,975,000.00		11,051,204.00
Total capital assets being depreciated	200,559,684.00	(292,861.00)	200,266,823.00	7,775,000.00	0.00	208,041,823.00
Accumulated Depreciation for:						
Land Improvements	(20,819,046.00)	(76,813.00)	(20,895,859.00)		2,700,000.00	(23,595,859.00)
Buildings	(89,592,467.00)	292,361.00	(89,300,106.00)		4,650,000.00	(93,950,106.00)
Equipment	(6,879,503.00)	317,579.00	(6,561,924.00)		170,000.00	(6,731,924.00)
Total accumulated depreciation	(117,291,016.00)	533,127.00	(116,757,889.00)	0.00	7,520,000.00	(124,277,889.00)
Total capital assets being depreciated, net excluding lease assets	83,268,668.00	240,266.00	83,508,934.00	7,775,000.00	7,520,000.00	83,763,934.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	89,032,657.00	(246,661.00)	88,785,996.00	10,575,000.00	8,420,000.00	90,940,996.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(54,412.00)	(1,000.00)	(55,412.00)		1,000.00	(56,412.00)
Total accumulated depreciation	(54,412.00)	(1,000.00)	(55,412.00)	0.00	1,000.00	(56,412.00)
Total capital assets being depreciated, net excluding lease assets	2,421.00	(1,000.00)	1,421.00	0.00	1,000.00	421.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	2,421.00	(1,000.00)	1,421.00	0.00	1,000.00	421.00

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Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	60,834,322.00		60,834,322.00		7,330,000.00	53,504,322.00	4,457,281.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	88,941,041.00	15,528,907.00	104,469,948.00			104,469,948.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	455,738.00		455,738.00		25,000.00	430,738.00	25,000.00
Governmental activities long-term liabilities	150,231,101.00	15,528,907.00	165,760,008.00	0.00	7,355,000.00	158,405,008.00	4,482,281.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Budget, July 1
2021-22 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	316,135.00		726,693.00	1,042,828.00
2. State Lottery Revenue	8560	1,243,899.00		351,390.00	1,595,289.00
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)		1,560,034.00	0.00	1,078,083.00	2,638,117.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	908,677.00		0.00	908,677.00
2. Classified Salaries	2000-2999	18,215.00		0.00	18,215.00
3. Employee Benefits	3000-3999	334,919.00		0.00	334,919.00
4. Books and Supplies	4000-4999	52,229.00		1,078,083.00	1,130,312.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	60,750.00			60,750.00
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	3,827.00		0.00	3,827.00
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)		1,378,617.00	0.00	1,078,083.00	2,456,700.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	181,417.00	0.00	0.00	181,417.00
D. COMMENTS:					

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.

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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	42,015,835.00	301	0.00	303	42,015,835.00	305	829,500.00		307	41,186,335.00	309		
2000 - Classified Salaries	16,827,065.00	311	28,000.00	313	16,799,065.00	315	738,000.00		317	16,061,065.00	319		
3000 - Employee Benefits	30,875,869.00	321	20,916.00	323	30,854,953.00	325	739,891.00		327	30,115,062.00	329		
4000 - Books, Supplies Equip Replace. (6500)	5,588,145.00	331	654,102.00	333	4,934,043.00	335	421,884.00		337	4,512,159.00	339		
5000 - Services . . . & 7300 - Indirect Costs	12,810,524.00	341	23,500.00	343	12,787,024.00	345	3,698,306.00		347	9,088,718.00	349		
TOTAL					107,390,920.00	365	TOTAL					100,963,339.00	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	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		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

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	56,068,314.00	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		.56
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		.55
2. Percentage spent by this district (Part II, Line 15)	.56	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	100,963,339.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

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	126,914,715.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,161,643.00
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	836,171.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,770,214.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	586,291.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,192,676.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	225,619.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				106,786,015.00
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)				6,635.30
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,093.62
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.)			84,880,368.87	11,841.01
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)			84,880,368.87	11,841.01

B. Required effort (Line A.2 times 90%)	76,392,331.98	10,656.91
C. Current year expenditures (Line I.E and Line II.B)	106,786,015.00	16,093.62
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
None.	0.00	0.00
None.	0.00	0.00
None.	0.00	0.00
None.	0.00	0.00
None.	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) 2,828,944.00
- 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.



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) 85,407,326.00

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) 3.31%

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)	3,545,690.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	829,007.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	430,148.63
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)	4,804,845.63
9. Carry-Forward Adjustment (Part IV, Line F)	(184,262.81)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,620,582.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,025,098.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,969,408.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,305,676.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	918,476.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	324,968.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	307,181.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,008,674.00
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)	73,742.00
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)	62,708.00
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)	12,565,278.37
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)	2,774,055.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,933,198.00

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)	117,268,462.37
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)	4.10%
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)	3.94%
Part IV - Carry-forward Adjustment	
<p>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.</p> <p>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.</p>	
A. Indirect costs incurred in the current year (Part III, Line A8)	4,804,845.63
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(251,462.56)
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 (4.04%) 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 (4.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.01%) times Part III, Line B19); zero if positive	(184,262.81)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(184,262.81)
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.94%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-92131.40) is applied to the current year calculation and the remainder (\$-92131.41) is deferred to one or more future years:	4.02%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-61420.94) is applied to the current year calculation and the remainder (\$-122841.87) is deferred to one or more future years:	4.04%
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)

(184,262.81)

Approved indirect cost rate: 4.04%
Highest rate used in any program: 5.01%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	75,000.00	3,030.00	4.04%
01	3010	613,751.00	24,796.00	4.04%
01	3182	521,130.00	21,033.00	4.04%
01	3310	1,460,452.00	57,508.00	3.94%
01	3315	67,261.00	2,717.00	4.04%
01	3550	44,807.00	1,810.00	4.04%
01	4035	261,551.00	10,567.00	4.04%
01	4127	76,623.00	1,501.00	1.96%
01	4201	8,683.00	172.00	1.98%
01	4203	176,627.00	3,532.00	2.00%
01	6010	50,000.00	2,020.00	4.04%
01	6388	15,616.00	625.00	4.00%
01	6500	17,748,622.00	529,818.00	2.99%
01	6520	130,637.00	5,278.00	4.04%
01	6537	216,729.00	8,755.00	4.04%
01	6546	729,857.00	34,524.00	4.73%
01	6547	165,754.00	6,696.00	4.04%
01	6690	114,418.00	3,414.00	2.98%
01	7422	1,931,706.00	96,746.00	5.01%
11	6371	107,107.00	1,944.00	1.82%
11	6391	1,965,643.00	71,648.00	3.65%
11	9010	129,094.00	422.00	0.33%
13	5310	1,933,198.00	67,380.00	3.49%
13	5460	0.00	370.00	N/A
13	5465	0.00	4,729.00	N/A
13	7027	0.00	63.00	N/A

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Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	(15,650.00)	0.00	(194,302.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	84,159.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	13,750.00	0.00	110,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
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		
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								
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								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
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								
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								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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			
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								
Fund Reconciliation								
TOTALS	15,650.00	(15,650.00)	194,302.00	(194,302.00)	0.00	0.00		

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	(13,150.00)	0.00	(146,556.00)				
Other Sources/Uses Detail					0.00	0.00		
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	1,900.00	0.00	74,014.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,250.00	0.00	72,542.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
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		

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
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						
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								

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
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				
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								

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
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								
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	13,150.00	(13,150.00)	146,556.00	(146,556.00)	0.00	0.00	0.00	0.00

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):	6,767.18
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 Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	6,161	6,145	
	Charter School	993	993	
	Total ADA	7,155	7,138	0.2% Met
Second Prior Year (2020-21)	District Regular	6,245	6,217	
	Charter School	921	921	
	Total ADA	7,166	7,138	0.4% Met
First Prior Year (2021-22)	District Regular	6,245	6,217	
	Charter School	939	938	
	Total ADA	7,184	7,155	0.4% Met
Budget Year (2022-23)	District Regular	6,024		
	Charter School	990		
	Total ADA	7,014		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

6,767.2

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	6,491	6,467	0.4%	Met
	Charter School	1,058	1,054		
	Total Enrollment	7,549	7,521		
Second Prior Year (2020-21)	District Regular	6,439	6,403	0.8%	Met
	Charter School	999	974		
	Total Enrollment	7,438	7,377		
First Prior Year (2021-22)	District Regular	6,363	6,193		

	Charter School	1,025	1,010		
	Total Enrollment	7,388	7,203	2.5%	Not Met
Budget Year (2022-23)					
	District Regular	6,111			
	Charter School	1,083			
	Total Enrollment	7,194			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment came in lower than projected for 2021-22 due to impacts of COVID 19 pandemic

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	6,145	6,467	94.9%
	Charter School	993	1,054	
	Total ADA/Enrollment	7,138	7,521	
Second Prior Year (2020-21)	District Regular	6,217	6,403	96.8%
	Charter School	921	974	
	Total ADA/Enrollment	7,138	7,377	
First Prior Year (2021-22)	District Regular	5,693	6,193	
	Charter School	938	1,010	

Total ADA/Enrollment	6,631	7,203	92.1%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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	5,777	6,111	94.1%	Met
	Charter School	990	1,083		
	Total ADA/Enrollment	6,767	7,194		
1st Subsequent Year (2023-24)	District Regular	5,809	6,135	94.2%	Met
	Charter School	990	1,083		
	Total ADA/Enrollment	6,799	7,218		
2nd Subsequent Year (2024-25)	District Regular	5,831	6,159	94.2%	Met
	Charter School	990	1,083		
	Total ADA/Enrollment	6,821	7,242		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,160.10	7,019.10	6,907.00	6,853.00
b. Prior Year ADA (Funded)		7,160.10	7,019.10	6,907.00
c. Difference (Step 1a minus Step 1b)		(141.00)	(112.10)	(54.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.97%)	(1.60%)	(.78%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	79,140,273.00	82,201,052.00	84,916,225.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	5,191,601.91	4,422,416.60	3,413,632.25
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	4.6%	3.8%	3.2%
LCFF Revenue Standard (Step 3, plus/minus 1%):	3.59% to 5.59%	2.78% to 4.78%	2.24% to 4.24%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	43,800,265.00	42,655,000.00	43,000,000.00	43,400,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	74,629,026.00	80,575,823.00	83,691,052.00	86,406,225.00
District's Projected Change in LCFF Revenue:		7.97%	3.87%	3.24%
LCFF Revenue Standard		3.59% to 5.59%	2.78% to 4.78%	2.24% to 4.24%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The variance in the Budget Year (2022-23) is due to the 3.29% Augmentation to the Base Grants.

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)		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	51,631,251.38	57,241,520.96
Second Prior Year (2020-21)	50,568,107.42	55,262,220.57	91.5%
First Prior Year (2021-22)	54,476,401.00	60,825,497.00	89.6%
Historical Average Ratio:			90.4%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	55,433,816.00	61,392,285.00	
1st Subsequent Year (2023-24)	56,020,948.00	62,381,948.00	89.8%	

2nd Subsequent Year (2024-25)

56,609,948.00	63,245,948.00	89.5%	Met
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5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.59%	3.78%	3.24%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.41% to 14.59%	-6.22% to 13.78%	-6.76% to 13.24%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.41% to 9.59%	-1.22% to 8.78%	-1.76% to 8.24%

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.

Percent Change Change Is Outside

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	12,122,562.00		
Budget Year (2022-23)	6,579,174.00	(45.73%)	Yes
1st Subsequent Year (2023-24)	3,030,000.00	(53.95%)	Yes
2nd Subsequent Year (2024-25)	3,121,000.00	3.00%	No

Explanation:
(required if Yes) The variances in 2022-23 and 2023-24 is due to the reduction on Federal COVID funds over two years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	15,521,899.00		
Budget Year (2022-23)	10,425,619.00	(32.83%)	Yes
1st Subsequent Year (2023-24)	9,866,000.00	(5.37%)	Yes
2nd Subsequent Year (2024-25)	9,995,000.00	1.31%	No

Explanation:
(required if Yes) The variances in 2022-23 and 2023-24 is due to the reduction on STATE COVID funds over two years and Prior Year Carry over.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	16,358,768.00		
Budget Year (2022-23)	10,003,805.00	(38.85%)	Yes
1st Subsequent Year (2023-24)	10,035,000.00	.31%	No
2nd Subsequent Year (2024-25)	10,070,000.00	.35%	No

Explanation:
(required if Yes) The variance is due to the Local Bus Grant that was received for both new electric buses and infrastructure to support charging stations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2021-22)	18,343,466.00		
Budget Year (2022-23)	5,375,833.00	(70.69%)	Yes
1st Subsequent Year (2023-24)	3,909,000.00	(27.29%)	Yes
2nd Subsequent Year (2024-25)	4,094,000.00	4.73%	No

Explanation:
(required if Yes) The variances in 2022-23 and 2023-24 is due to the one-time expenditures associated with the Federal and State COVID funds being spent over 2 years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2021-22)	13,601,589.00		
Budget Year (2022-23)	13,004,826.00	(4.39%)	Yes
1st Subsequent Year (2023-24)	11,124,715.00	(14.46%)	Yes
2nd Subsequent Year (2024-25)	11,656,215.00	4.78%	No

Explanation:
The variances in 2022-23 and 2023-24 is due to the one-time expenditures associated with the Federal and State COVID funds being spent over 2 years.

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	44,003,229.00		
Budget Year (2022-23)	27,008,598.00	(38.62%)	Not Met
1st Subsequent Year (2023-24)	22,931,000.00	(15.10%)	Not Met
2nd Subsequent Year (2024-25)	23,186,000.00	1.11%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	31,945,055.00		
Budget Year (2022-23)	18,380,659.00	(42.46%)	Not Met
1st Subsequent Year (2023-24)	15,033,715.00	(18.21%)	Not Met
2nd Subsequent Year (2024-25)	15,750,215.00	4.77%	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)

The variances in 2022-23 and 2023-24 is due to the reduction on Federal COVID funds over two years.

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

The variances in 2022-23 and 2023-24 is due to the reduction on STATE COVID funds over two years and Prior Year Carry over.

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

The variance is due to the Local Bus Grant that was received for both new electric buses and infrastructure to support charging stations.

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

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

The variances in 2022-23 and 2023-24 is due to the one-time expenditures associated with the Federal and State COVID funds being spent over 2 years.

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

The variances in 2022-23 and 2023-24 is due to the one-time expenditures associated with the Federal and State COVID funds being spent over 2 years.

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?

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)

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)

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

3% Required Budgeted Contribution¹
Minimum Contribution to the Ongoing and Major



	(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses			Met
	99,658,322.00	2,989,749.66	3,603,000.00

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)	2,801,675.00	2,815,772.00	3,807,441.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,271,300.40	5,913,968.48	3,491,936.26
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(519,531.73)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,553,443.67	8,729,740.48	7,299,377.26
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	93,389,177.34	93,859,054.53	126,914,715.00
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)	93,389,177.34	93,859,054.53	126,914,715.00

3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.1%	9.3%	5.8%
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District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	3.1%	1.9%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	339,214.91	57,396,135.02	N/A	Met
Second Prior Year (2020-21)	703,192.58	55,762,220.57	N/A	Met
First Prior Year (2021-22)	(974,127.00)	60,825,497.00	1.6%	Met
Budget Year (2022-23) (Information only)	2,574,084.00	61,392,285.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	9,610,444.00	10,946,188.49	N/A	Met
Second Prior Year (2020-21)	9,882,734.00	11,285,403.40	N/A	Met
First Prior Year (2021-22)	9,995,398.00	11,988,596.00	N/A	Met
Budget Year (2022-23) (Information only)	11,014,469.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,767	6,773	6,799
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	108,582,745.00	102,387,948.00	103,851,948.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	108,582,745.00	102,387,948.00	103,851,948.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,257,482.35	3,071,638.44	3,115,558.44
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)	3,257,482.35	3,071,638.44	3,115,558.44

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,257,482.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,012,397.00	17,892,457.00	23,782,734.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,269,879.00	17,892,457.00	23,782,734.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.46%	17.48%	22.90%
District's Reserve Standard (Section 10B, Line 7):	3,257,482.35	3,071,638.44	3,115,558.44

Status:	Met	Met	Met
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10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(16,047,535.00)			
Budget Year (2022-23)	(17,660,752.00)	1,613,217.00	10.1%	Not Met
1st Subsequent Year (2023-24)	(17,950,000.00)	289,248.00	1.6%	Met
2nd Subsequent Year (2024-25)	(18,250,000.00)	300,000.00	1.7%	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)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	50,000.00	50,000.00	New	Not Met
2nd Subsequent Year (2024-25)	75,000.00	25,000.00	50.0%	Not 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)

Increase in contribution to Special Education is higher in 2022-23 over 2021-22 due to a significant number of vacancies in the current year.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Projected increases in Cafeteria Fund Projected to increase over next two years.

- 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.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:
a. Are they lifetime benefits?

- b. Do benefits continue past age 65?

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?

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- 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

0.00
Estimated

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	18,000.00	18,000.00	18,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	456,849.00	456,849.00	456,849.00
d. Number of retirees receiving OPEB benefits	2.00	2.00	2.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multi-year 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	420.9	415.3	407.3	407.3

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 [424000]

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]

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	5675000	5675000	5675000
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

[]

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Yes	Yes	Yes
	424000	424000	424000
	0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	311.8	320.7	300.3	300.3

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: Begin Date: _____ End Date: _____

5. Salary settlement:

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	167000		
	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	0	0	

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	2865000	2865000	2865000
3. Percent of H&W cost paid by employer			
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:

Classified (Non-management) Step and Column Adjustments

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	
2. Cost of step & column adjustments	154000	154000	154000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	57.5	73.3	73.3	73.3

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:

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")

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

Negotiations Not Settled

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

103000

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

	No	No
835000	835000	835000
0.0%	0.0%	

Management/Supervisor/Confidential

Step and Column Adjustments

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

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

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

Yes	No	No
35000	35000	35000
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

Yes	Yes	Yes
48000	48000	480000
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.

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

No
No
Yes
No
No
No
No
No
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

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test

CBIS Course-based Independent Study
CCC California Community Colleges
CCEE California Collaborative for Educational Excellence
CCR California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA California County Superintendents Educational Services Association
CCSS Common Core State Standards
CDE California Department of Education
CEA Current Expense of Education Unaudited Actuals
CELDT California English Language Development Test
CFR Code of Federal Regulations
CFT California Federation of Teachers
CLAD Crosscultural, Language, and Academic Development
CMIS Compliance Monitoring, Interventions, and Sanctions
CNIPS Child Nutrition Information Payment System
COE County Office of Education
COLA Cost-of-Living Adjustment
COP Certificate of Participation
CPI Consumer Price Index
CPR California Performance Review
CSAM California School Accounting Manual
CSBA California School Boards Association
CSEA California School Employees Association
CSET California Subject Examination for Teachers
CSFG Charter School Facility Grant
CSIS California School Information Services
CSR Class-Size Reduction or Comprehensive School Reform
CST California Standards Test
CSTP California Standards for the Teaching Profession
CTA California Teachers Association
CTC Commission on Teacher Credentialing
CTE Career Technical Education
CTO Compensatory Time Off
DAC District Advisory Committee
DAIT District Assistance and Intervention Team
DGS Department of General Services
DIS Designated Instruction and Services
DMP Deferred Maintenance Program
DOF Department of Finance
DSA Division of the State Architect
DSS Department of Social Services
EAAP Education Audit Appeals Panel

EC Education Code
EDGAR..... Education Department General Administrative Regulation
EIA Economic Impact Aid
EL..... English Learner
ELA English Language Arts
ELAC..... English Language Advisory Committee
ELAP..... English Language Acquisition Program
EPA Education Protection Account
ERAF..... Education Revenue Augmentation Fund
ERP Economic Recovery Payment or Emergency Repair Program
ERT Economic Recovery Target
ESEA..... Elementary and Secondary Education Act
ESL..... English as a Second Language
ESSA..... Every Student Succeeds Act
ESY Extended School Year
FAPE..... Free and Appropriate Public Education
FCMAT Fiscal Crisis & Management Assistance Team
FERPA Family Educational Rights and Privacy Act
FPM..... Federal Program Monitoring
FRPM Free and Reduced-Price Meals
FTE..... Full-Time Equivalent
GAAP Generally Accepted Accounting Principles
GASB Governmental Accounting Standards Board
GATE..... Gifted and Talented Education
GDP Gross Domestic Product
GSA..... Grade Span Adjustment
GO General Obligation (Bond)
GPA..... Governor's Performance Award Program
HOUSSE High Objective Uniform State Standard of Evaluation
HQT Highly Qualified Teacher
HRA..... Health Reimbursement Arrangement
HSA Health Savings Account
IASA..... Improving America's Schools Act
IDEA..... Individuals with Disabilities Education Act
IEP..... Individualized Education Program
IHSS In-Home Support Services
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
JLBC Joint Legislative Budget Committee
JPA..... Joint Powers Agreement or Joint Powers Authority
LAIF..... Local Agency Investment Fund

LAO Legislative Analyst's Office
LCAP Local Control and Accountability Plan
LCFF Local Control Funding Formula
LCI Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP Limited English Proficient
LPP Lease Purchase Program
LRE Least Restrictive Environment
MAA Medi-Cal Administrative Activities
MEP Migrant Education Program
MOU Memorandum of Understanding
MSA Minimum State Aid
MTSS Multi-Tiered Systems of Support
MYP Multiyear Projection
NAEP National Assessment of Educational Progress
NCES National Center for Education Statistics
NCLB No Child Left Behind
NPS/A Nonpublic School/Agency
NSS Necessary Small School or Necessary Small SELPA
OAL Office of Administrative Law
OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
P-1 First Principal (Apportionment)
P-2 Second Principal (Apportionment)
PAR Peer Assistance and Review
PARS Public Agency Retirement Services
PCA Project Cost Account
PEPRA Public Employees' Pension Reform Act
PERB Public Employment Relations Board
PI Program Improvement
PKS Particular Kinds of Services
PL Public Law (federal law)
PL 81-874 Public Law 81-874 (Federal Impact Aid)
PMIA Pooled Money Investment Account
PMIB Pooled Money Investment Board
PPACA Patient Protection and Affordable Care Act
PRSP Pension Rate Stabilization Plan
PSAA Public Schools Accountability Act
PTA Parent Teachers Association

QCR	Quality Control Review
QEIA	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
ROC/P	Regional Occupational Center/Program
RRMA	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTI	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFP	School Facility Program
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program

SLIBG..... School and Library Improvement Block Grant
SMAA..... School-Based Medi-Cal Administrative Activities
SSPI State Superintendent of Public Instruction
SPSA..... Single Plan for Student Achievement
SSI/SSP..... Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also Student Success Team
STAR..... Standardized Testing and Reporting
STEM..... Science, Technology, Engineering, and Mathematics
SWD Students with Disabilities
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAS Targeted Assistance School
TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UPP Unduplicated Pupil Percentage

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

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

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

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

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98	\$39.14
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16	\$75.39
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94	\$20.55
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41	\$57.10
Interest Rate for Ten-Year Treasuries		2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

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

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

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Amounts are estimated by SSC and are subject to change.

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

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

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

⁷Minimum wage increases and are effective January 1 of the respective year.

The Common Message

2022-23 May Revision



BASC
Business and Administration
Steering Committee

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Sources

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California Department of Education
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California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
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National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
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Sonoma County Office of Education has also provided SCOE Biz Bulletin No. 22-21 to be read in conjunction with the Common Message with guidance specific to Sonoma County LEAs.

Key Guidance Based on Governor’s May Revision Proposal

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, foster youth programs, American Indian Education Centers, and the American Indian Early Childhood Education Program.

The Governor maintains funding for all items in the January budget proposal and makes the following notable changes with the May Revision:

- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per **reported** 2021-22 P-2 ADA
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 “rebenched”) for transitional kindergarten (TK) expansion
- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education

- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools
- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

Local Control Funding Formula

The May Revision increases the COLA to 6.56%, proposes a transitional kindergarten (TK) add-on to the LCFF, and proposes a \$2.1 billion (approximately 3.3%) boost to LCFF base rates. As a result, total LCFF funding increases to \$70.5 billion inclusive of the additional TK students that become eligible for LCFF funding in 2022-23.

The TK add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases. As with other measures of ADA for school districts, ADA for the TK add-on will be funded on the higher of current or prior year. The funding is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding.

Because of the decline in student enrollment, the budget proposes to permanently alter the LCFF relative to the determination of funded ADA. As proposed, school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA.

The return to in-person instruction has been interrupted by surges in COVID-19 resulting in a much lower attendance rate for many districts in 2021-22. The May Revision proposes some relief to this additional decline to ADA by adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The results of this measure will determine the "actual ADA" to be used for LCFF purposes for the 2021-22 year – which then becomes the ADA used in the calculation of the prior three years' average ADA.

The May Revision trailer bill language details proposed amendments to several sections of the Education Code to address the fiscal needs of necessary small schools (NSS): Increases to the NSS allowances, implementation of the average of the three most recent prior fiscal years' full-time teachers, and increases to grade span adjustments.

The administration and Legislature are both proposing to boost the base rates for LCFF, although the Legislature is proposing a larger increase than the governor. We encourage all LEAs to simulate the May Revision using the modeling version of FCMAT's LCFF Calculator and begin to plan for the resulting increase in funding. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.11
9-12 per ADA	\$50.98	\$53.72	\$55.88

Local Control Accountability Plan

The changes to the LCAP template adopted in November 2021 make close coordination between an LEA’s fiscal and programmatic leadership more critical than ever. All members of the leadership team need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for increased and improved services make it imperative that the expenditure tables related to the Annual Update and the Budget/LCAP year planned Goals and Actions are as accurate as possible. All constituents should carefully consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources coupled with uncertainty about the sustainability of initiatives funded with these resources, LEAs may need to plan for carryover, but the rationale for such a plan should be clearly communicated to all educational partners.

Reserves / Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Affected local school districts will need to comply with the law (Education Code Section 42127.01(a)) by taking action by June 30, 2022, with the adoption of their budgets, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Districts should estimate whether their budgeted 2022-23 ending assigned and unassigned reserves, in the General Fund 01 and Special Reserve Fund 17 combined, are no more than 10% of the total general fund expenditures, transfers out and other uses. With the proposed new Discretionary Block Grant and other one-time resources to support the implementation of ongoing priorities, districts will need to take a critical look at projected ending balances to ensure they have committed funds for the purposes intended.

If a district is not exempt from the reserve cap, a district has several options available to ensure compliance:

- Commit reserves rather than leaving them in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the general fund
- If a formal salary offer has been negotiated, but negotiations remain unsettled, consider budgeting the cost of the formal salary offer

Districts that project reserves in excess of 10% are encouraged to work with their county offices to explore the available options to meet the reserve cap as part of the budget adoption process.

This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. Funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Educationally related mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Adopted Budget and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.