

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
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BOARD OF EDUCATION MEETING
WEDNESDAY, JUNE 29, 2022

2022-2023 ADOPTED BUDGET

BONITA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES DIVISION

DATE: June 15, 2022
TO: Board of Education
Carl Coles, Superintendent
FROM: Susan Cross Hume, CPA, CIA, CGMA
Assistant Superintendent, Business Services
SUBJECT: PROPOSED BUDGET FOR 2022-2023 AND MULTI-YEAR FINANCIAL
PROJECTIONS

The estimated ending balances for the 2021-2022 fiscal year and our initial budget for the 2022-2023 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30th of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

2021-2022 Estimated Actuals

The estimated actuals consist of the District's current budget adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our California Department of Finance projection. Change to LCFF revenue was immaterial.
- Updating all other revenue sources to the most current estimated year-end projection. Net change to all other revenues was minimal.
- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments.
Various minor changes to categorical programs have been incorporated into the budget for the Estimated Actuals.
- Analysis and revision of General Fund expense accounts.
Fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Based upon this analysis, there are no material changes between the budget as presented at Second Interim and the Estimated Actuals, for any one account or program.
- All other 2021-2022 budget amounts are not expected to be materially different from the Second Interim budget and thus are carried forward to the year-end projection.

In general, all changes were routine and non-material.

Based upon a review of current actual financial data (as of month-end April 30, 2022) and the adjustments noted above, the Estimated Actuals show a total net decrease to the fund balance of (\$4,364,467). This consists of a net decrease in the Unrestricted Fund of (\$3,451,556) combined with a net decrease in the Restricted Fund of (\$912,911). This deficit spending primarily reflects a spending down of prior year fund balance carryovers. This change in total net decrease reflects an increase in the total net decrease in the General Fund reported at Second Interim of \$354,508.

The estimated total Ending General Fund balance at June 30, 2022, is \$33,058,102. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$24,241,843, which is 18.0% of total General Fund expenditures. (The state requirement is 3%.)

These projections constitute our best estimate at this time of how the District will finish the 2021-2022 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (Unaudited Actuals) in August. Results will be presented to the Board in early September.

2022-2023 Budget

State Budget Outlook

On January 7, 2022, Governor Gavin Newsom introduced his proposed 2022-2023 state budget, beginning the legislative process for the upcoming fiscal year. On May 13, 2022, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature then has until June 15 to revise and pass.

BUSD 2022-2023 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE), and the Los Angeles County Department of Education (LACOE). The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of Education. Given that the legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget, in its own June budget.

At the time of this writing, the Governor and Legislature were still negotiating the fine points of the budget. Given the significant improvement in the State's financial condition, both parties have proposed substantial increases to K-12 education funding. Further revisions to update the District's budget will be made after the Governor signs the state budget. These changes almost certainly will result in improved results for the District's financial position and projections.

Revenue accounts are estimated based upon the CDE's and LACOE's projections. The District budget has been adjusted for the Governor's May Revise proposal for COLA adjustments to LCFF, Special Education, and categoricals, as well as for the three-year averaging of apportionment earning ADA. Other budget augmentations proposed by the Governor and Legislature have not been included. The total budget will be reviewed and adjusted once the state passes its final budget, and then continually throughout the year as new information is received.

Expenditures are forecast taking into account all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

All bargaining units signed tentative agreements in April for a 4% compensation increase. The effect of this on salary and benefit accounts has been added to the 2022-2023 budget.

The District's budget is required by law to be reviewed and approved by LACOE. Our LACOE consultant reviews all of our detailed assumptions for both our 2022-2023 budget and our three-year projection. A budget built on assumptions that cannot be verified and justified by LACOE will not be approved.

The following provides more details on the budget.

Revenues

The 2022-2023 General Fund budget projects total revenues of \$136.9 million, for a net increase (from 2021-2022 estimated revenues) of \$6.5 million. Material changes in revenues are in the LCFF, Federal, and State revenues.

LCFF income is projected to increase due to the COLA increase of 6.56%. The District's unduplicated count percent remains stable at around 39%. Funded ADA is based upon the average of the last three year's P-2 ADA. Total LCFF revenue is projected to increase \$6.7 million.

Federal and State revenues are projected with changes to categorical grants and exclusion of carryover balances. State programs are budgeted with a 6.56% COLA. Special education revenues are projected based on SELPA estimates. No new programs will be added until the State budget is finalized. No one-time funding is included.

Other revenues are based upon historical trends and estimated actuals.

Expenditures

For 2022-2023 total General Fund expenditures are projected at \$137.7 million for a projected increase of 2.9 million over 2021-2022 estimated actuals. The budget reflects routine annual increases required by step and column movement, as well as estimated inflationary increases in supplies and services accounts. Additionally, the budget reflects

the scheduled increases to CalSTRS and CalPERS employer rates. Site discretionary funding remains the same.

The 4% raise agreed to by all bargaining units in April 2022 to begin July 1 is included.

Change in Fund Balance

Based upon these assumptions, the estimated total ending General Fund balance for the 2022-2023 fiscal year shows a net decrease of (\$755,630). This decrease is entirely in the Unrestricted General Fund.

The estimated total Ending General Fund balance for the 2022-2023 fiscal year is \$32,302,473. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$13,786,212, which is 10% of total General Fund expenditures.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District's projected ADA.

LCFF: The District is using the Department of Finance estimated statutory COLAs. The District is projecting that its Unduplicated Percentage of enrollment will remain stable at approximately 40%.

ADA: Like many districts, BUSD suffered a loss in enrollment at the start of the 2021-2022 school year. The percent of ADA earned vs. enrollment is also significantly decreased. The District is using the Governor's May Revise proposed formula using a 3 year average of reported ADA, based upon unchanged enrollment for the next three years.

All other revenues are projected to remain constant. All expenditures are estimated to reflect normal inflationary increases. Compensation costs reflect step and column increases, as well as additional costs the District will incur due to increases in STRS and PERS rates. No increases to salaries or to employee benefit caps are projected other than what has been previously negotiated with the District's employee associations. No new programs or major construction projects are projected to be funded from Unrestricted funds.

Ending Fund Balance:

The District's unadjusted three-year projection showed Unrestricted General Fund ending fund balance amounts as follows:

	<u>Total Unrestricted Fund Balance</u>	<u>Percent of General Fund Expenditures</u>
June 30, 2023	\$23,486,213	17.1%
June 30, 2024	\$25,356,080	19.1%
June 30, 2025	\$29,844,394	22.2%

Senate Bill 751 caps District unrestricted reserves at 10% of total general fund expenditures. Amounts committed by formal resolution of the Board of Education are not included in the reserve calculation. The BUSD Board of Education has committed the following amounts as of each of the projected fiscal year ends:

	<u>Committed</u>
June 30, 2023	\$ 9,700,000
June 30, 2024	\$11,930,000
June 30, 2025	\$16,393,000

Amounts are committed for future negotiated bargaining unit agreements for salary and benefits, facilities improvements, learning loss mitigation measures, technology, and other unplanned or emergency expenditures as required by the District and approved by the Board.

This results in the following unrestricted Ending Fund Balances:

	<u>Assigned</u>	<u>Unassigned</u>	<u>3% Minimum</u>	<u>Unassigned Amount Above 3% Minimum</u>	<u>Unassigned as a Percent of General Fund Expenditures</u>
June 30, 2023	\$ 0	\$ 13,786,213	\$ 4,130,701	\$ 9,655,512	10%
June 30, 2024	\$ 0	\$ 13,426,080	\$ 3,976,259	\$ 9,449,821	10%
June 30, 2025	\$ 0	\$ 13,451,394	\$ 4,034,381	\$ 9,417,013	10%

Required Disclosure under Education Code Section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state-recommended minimum level

Education Code section 42127(a)(2)(b) requires a statement of reason that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year be identified in the budget.

The Board of Education of the Bonita Unified School District' policy is to maintain a prudent reserve which provides for anticipated future expenditures for technology, instructional materials, and other necessary instructional expenditures. The District must also have funds available to mitigate the costs to the District of declining enrollment. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur

in the future. The District must also plan for future facility needs. Finally, the District must plan for future downturns in the state economy which could negatively affect the District's budget.

OTHER FUNDS

Child Development Fund: The Child Development Fund records the financial activities from the District's parent-paid before and after school daycare program. Estimated actual expenditures for 2021-2022 reflect total program costs for the year, less amounts previously charged to Federal COVID funding. After the close of the fiscal year, only costs covered by parent fees will be reported. (All other costs will be charged to ESSER II and ELO-P funding). The budget for 2022-2023 anticipates a return to normal operations. Additionally, the program will be expanded through the use of Expanded Learning Opportunities Program (ELO-P) funding. The budget will be updated for ELO-P revenues and related expenses after the final State budget is released.

Cafeteria Fund: During 2021-2022 the Food Services program provided no-cost meals to all students through the federally funded USDA Seamless Summer Option (SSO). Revenues earned will exceed all costs, resulting in net income to the fund. In 2022-2023, the SSO program will end, and the District will revert back to the National School Lunch Program (the program which was utilized pre-COVID). Although federal funding will decrease, the tentative State budget includes additional funding for child nutrition programs, so that all students may continue to receive no-cost meals, and the District will still cover all of its costs.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$395,000 in fees was collected in 2021-2022. Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment.

Capital Projects Fund-Blended Components: This fund records revenue received from the District's Recreation Assessment District (RAD) and the related expenditures. Expenditures consist of salaries, utilities, contracts, and payments to the cities of La Verne and San Dimas related to the maintenance and improvement of shared community sports facilities and play fields.

BONITA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET 2022-2023
BUDGET HIGHLIGHTS
REVENUES

LOCAL CONTROL FUNDING FORMULA	
Statutory Cost of Living Adjustment (COLA)	6.56%
District Unduplicated Percent (Three-year average)	39%
Per ADA Allocation	\$ 10,916.01
Increase in per ADA funding	\$ 966.73
AVERAGE DAILY ATTENDANCE (ADA)	
ADA Used in Calculation of 2022-2023 LCFF	9,441
Change from 2021-2022 LCFF ADA	-245
STATE REVENUES	
COLA applied to Special Education Funding	6.56%
COLA applied to all other state categorical programs	6.56%
Lottery projected at \$228 per ADA (\$163 Unrestricted, \$65 Restricted)	\$ 1,473,870
Mandated Cost Revenues-Block Grant (\$34.94 per K-12 ADA, \$67.31 per 9-12 ADA)	\$ 484,560

BONITA UNIFIED SCHOOL DISTRICT
GENERAL FUND BUDGET 2022-2023
BUDGET HIGHLIGHTS
EXPENDITURES

Major Changes to Expenditure Accounts

Salary and Benefits	
Step and Column increase	\$ 715,865
4% raise for all employees starting 7/01/22	\$ 3,628,421
STRS and PERS rate changes	\$ 1,340,600
Decrease in workers comp rate	\$ -357,055
Increase in General Fund Contributions	
Special Education	\$ 964,546

BONITA UNIFIED SCHOOL DISTRICT
2022-2023 BUDGET PROJECTION ASSUMPTIONS
Fiscal Years ending June 30, 2022, 2023, 2024, 2025

	2021-2022	2022-2023	2023-2024	2024-2025
BUSD Change in Per Pupil LCFF Funding	4.83%	6.95%	3.92%	3.73%
Unduplicated Count Percent 3-year rolling average	38.7%	38.6%	40%	40%
Dollars per ADA	\$9,949	\$10,916	\$11,510	\$11,976
Change from prior years	\$458	\$967	\$594	\$466
Funded ADA	9,685	9,441	9,305	9,277
Change in Funded P-2 ADA	0	-244	-136	-28
Federal Programs	0%	0%	0%	0%
State Programs	1.7%	6.56%	5.38%	4.02%
Special Education	0%	6.56%	5.38%	4.02%
Lottery (per ADA)	\$228	\$228	\$228	\$228
Mandated Costs	\$414,537	\$414,000	\$414,000	\$414,000
District General Fund Contribution to Special Education	Based on current income estimates from SELPA and current expenditure projections	Based on current income estimates from SELPA and current expenditure projections	5%	5%
Retirement - CalSTRS rate	16.92%	19.10%	19.10%	19.10%
Retirement - CalPERS rate	22.91%	25.37%	25.20%	24.60%
STRS & PERS increase (decrease)	\$749,672	\$1,603,273	\$163,229	\$98,238
Estimated increase for health insurance increase of employer contribution	\$830,000	0	0	0
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI (6.11%) and known changes	Adjusted by CPI (3.14%)	Adjusted by CPI (1.97%)

BONITA UNIFIED SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND
 2022-23

	Estimated Actuals 2021-22	Budget 2022-23
Revenues		
LCFF	\$ 96,361,358	\$ 103,055,444
Federal Revenues	\$ 18,000	\$ 18,000
State Revenues	\$ 1,911,473	\$ 1,907,870
Other Local Revenues	\$ 2,062,143	\$ 1,292,360
Total Revenues	<u>\$ 100,352,974</u>	<u>\$ 106,273,674</u>
Expenditures		
Certificated Salaries	\$ 44,142,948	\$ 46,014,818
Classified Salaries	\$ 14,845,480	\$ 15,098,205
Employee Benefits	\$ 21,385,948	\$ 24,052,103
Books and Supplies	\$ 3,766,997	\$ 2,950,781
Services and Other Operating	\$ 7,949,326	\$ 7,201,301
Capital Outlay	\$ 1,354,452	\$ 1,105,297
Other Outgo	\$ 1,148,376	\$ 1,176,989
Direct Support	\$ (1,593,502)	\$ (2,339,240)
Total Expenditures	<u>\$ 93,000,025</u>	<u>\$ 95,260,254</u>
Excess (deficiency) of revenues over expenditures	\$ 7,352,949	\$ 11,013,420
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ (10,804,505)	\$ (11,769,050)
Total Other Financing Sources (Uses)	<u>\$ (10,804,505)</u>	<u>\$ (11,769,050)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (3,451,556)	\$ (755,630)
Beginning Fund Balance		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 27,876,681</u>	<u>\$ 24,425,125</u>
Ending Fund Balance	<u>\$ 24,425,125</u>	<u>\$ 23,669,495</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 93,283	\$ 93,283
Desig for Econ Uncertainties	\$ 4,042,787	\$ 4,130,701
Board Approved Commitments	\$ -	\$ 9,700,000
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 20,199,055	\$ 9,655,511
Total Ending Fund Balance	<u>\$ 24,425,125</u>	<u>\$ 23,669,495</u>

BONITA UNIFIED SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2022-23

	Estimated Actuals 2021-22	Budget 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 9,196,842	\$ 10,798,697
State Revenues	\$ 10,838,974	\$ 8,732,008
Other Local Revenues	\$ 10,006,299	\$ 11,130,023
Total Revenues	<u>\$ 30,042,115</u>	<u>\$ 30,660,728</u>
Expenditures		
Certificated Salaries	\$ 13,435,059	\$ 11,411,832
Classified Salaries	\$ 5,285,594	\$ 4,960,958
Employee Benefits	\$ 6,615,340	\$ 6,862,662
Books and Supplies	\$ 6,574,305	\$ 11,336,798
Services and Other Operating	\$ 6,412,790	\$ 4,868,679
Capital Outlay	\$ 1,055,706	\$ 20,000
Other Outgo	\$ 917,492	\$ 901,374
Direct Support	\$ 1,463,245	\$ 2,067,475
Total Expenditures	<u>\$ 41,759,531</u>	<u>\$ 42,429,778</u>
Excess (deficiency) of revenues over expenditures	\$ (11,717,416)	\$ (11,769,050)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ 10,804,505	\$ 11,769,050
Total Other Financing Sources (Uses)	<u>\$ 10,804,505</u>	<u>\$ 11,769,050</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (912,911)	\$ -
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Beginning Fund Balance	\$ 8,962,974	\$ 8,632,977
Audit Adjustment	\$ 582,914	\$ -
Adjusted Beginning Fund Balance	<u>\$ 9,545,888</u>	<u>\$ 8,632,977</u>
Ending Fund Balance	<u>\$ 8,632,977</u>	<u>\$ 8,632,977</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 8,632,977	\$ 8,632,977
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 8,632,977</u>	<u>\$ 8,632,977</u>

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2022-23

	Estimated Actuals 2021-22	Budget 2022-23
LCFF	\$ 96,361,358	\$ 103,055,444
Federal Revenues	\$ 9,214,842	\$ 10,816,697
State Revenues	\$ 12,750,447	\$ 10,639,878
Other Local Revenues	\$ 12,068,442	\$ 12,422,383
Total Revenues	\$ 130,395,089	\$ 136,934,402
Expenditures		
Certificated Salaries	\$ 57,578,007	\$ 57,426,650
Classified Salaries	\$ 20,131,074	\$ 20,059,163
Employee Benefits	\$ 28,001,288	\$ 30,914,765
Books and Supplies	\$ 10,341,302	\$ 14,287,579
Services and Other Operating	\$ 14,362,116	\$ 12,069,980
Capital Outlay	\$ 2,410,158	\$ 1,125,297
Other Outgo	\$ 2,065,868	\$ 2,078,363
Direct Support	\$ (130,257)	\$ (271,765)
Total Expenditures	\$ 134,759,556	\$ 137,690,032
Excess (deficiency) of revenues over expenditures	\$ (4,364,467)	\$ (755,630)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (4,364,467)	\$ (755,630)
Beginning Fund Balance	\$ 36,839,655	\$ 33,058,102
Audit Adjustment	\$ 582,914	\$ -
Adjusted Beginning Fund Balance	\$ 37,422,569	\$ 33,058,102
Ending Fund Balance	\$ 33,058,102	\$ 32,302,472
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 93,283	\$ 93,283
Desig for Econ Uncertainties	\$ 4,042,787	\$ 4,130,701
Board Approved Commitments	\$ -	\$ 9,700,000
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 8,632,977	\$ 8,632,977
Undesignated	\$ 20,199,055	\$ 9,655,511
Total Ending Fund Balance	\$ 33,058,102	\$ 32,302,472

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2022-23

	Estimated Actuals 2021-22	Budget 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 2,337,896	\$ 2,744,606
Total Revenues	\$ 2,337,896	\$ 2,744,606
Expenditures		
Certificated Salaries	\$ 69,847	\$ -
Classified Salaries	\$ 1,418,590	\$ 1,602,264
Employee Benefits	\$ 754,301	\$ 868,880
Books and Supplies	\$ 50,710	\$ 73,000
Services and Other Operating	\$ 200	\$ 20,019
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ 154,622
Total Expenditures	\$ 2,293,648	\$ 2,718,785
Excess (deficiency) of revenues over expenditures	\$ 44,248	\$ 25,821
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 44,248	\$ 25,821
Beginning Fund Balance	\$ -	\$ 44,248
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ 44,248
Ending Fund Balance	\$ 44,248	\$ 70,069
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 44,248	\$ 70,069
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 44,248	\$ 70,069

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2022-23

	Estimated Actuals 2021-22	Budget 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ 4,743,406	\$ 2,762,120
State Revenues	\$ 276,218	\$ 367,073
Other Local Revenues	\$ 947,513	\$ 161,400
Total Revenues	\$ 5,967,137	\$ 3,290,593
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,197,631	\$ 1,333,856
Employee Benefits	\$ 479,679	\$ 598,880
Books and Supplies	\$ 1,542,474	\$ 1,179,939
Services and Other Operating	\$ 131,721	\$ 56,275
Capital Outlay	\$ 165,000	\$ -
Other Outgo	\$ 3,241	\$ 4,500
Direct Support	\$ 130,257	\$ 117,143
Total Expenditures	\$ 3,650,003	\$ 3,290,593
Excess (deficiency) of revenues over expenditures	\$ 2,317,134	\$ -
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 2,317,134	\$ -
Beginning Fund Balance		
Beginning Fund Balance	\$ 662,216	\$ 2,979,350
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 662,216	\$ 2,979,350
Ending Fund Balance	\$ 2,979,350	\$ 2,979,350
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 18,975	\$ 18,975
Legally Restricted Fund Balance	\$ 2,960,375	\$ 2,960,375
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 2,979,350	\$ 2,979,350

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND
2022-23

	Estimated Actuals 2021-22	Budget 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ -
Total Revenues	\$ -	\$ -
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ -	\$ -
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -
Beginning Fund Balance		
Beginning Fund Balance	\$ 447,680	\$ 447,680
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 447,680	\$ 447,680
Ending Fund Balance	\$ 447,680	\$ 447,680
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 447,680	\$ 447,680
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 447,680	\$ 447,680

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2022-23

	Estimated Actuals 2021-22	Budget 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 305,000	\$ 305,000
Total Revenues	<u>\$ 305,000</u>	<u>\$ 305,000</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 3,900	\$ 20,000
Services and Other Operating	\$ 6,000	\$ 15,000
Capital Outlay	\$ 334,186	\$ 170,000
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 344,086</u>	<u>\$ 205,000</u>
Excess (deficiency) of revenues over expenditures	\$ (39,086)	\$ 100,000
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (39,086)	\$ 100,000
Beginning Fund Balance		
Beginning Fund Balance	\$ 2,978,763	\$ 2,939,677
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,978,763	\$ 2,939,677
Ending Fund Balance	<u>\$ 2,939,677</u>	<u>\$ 3,039,677</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,804,252	\$ 2,804,252
Legally Restricted Fund Balance	\$ 135,425	\$ 235,425
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,939,677</u>	<u>\$ 3,039,677</u>

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2022-23

	Estimated Actuals 2021-22	Budget 2022-23
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 850,000	\$ 850,000
Total Revenues	\$ 850,000	\$ 850,000
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 212,922	\$ 212,922
Employee Benefits	\$ 72,928	\$ 76,761
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 570,289	\$ 533,652
Capital Outlay	\$ -	\$ 30,437
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 856,139	\$ 853,772
Excess (deficiency) of revenues over expenditures	\$ (6,139)	\$ (3,772)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Uses	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (6,139)	\$ (3,772)
Beginning Fund Balance	\$ 3,356,685	\$ 3,350,546
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 3,356,685	\$ 3,350,546
Ending Fund Balance	\$ 3,350,546	\$ 3,346,774
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,350,546	\$ 3,346,774
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 3,350,546	\$ 3,346,774

BONITA UNIFIED SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2022-23

	Estimated Actuals 2021-22	Budget 2022-23
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 7,535,801	\$ 7,617,783
Total Revenues	\$ 7,535,801	\$ 7,617,783
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 8,072,198	\$ 8,072,198
Direct Support	\$ -	\$ -
Total Expenditures	\$ 8,072,198	\$ 8,072,198
Excess (deficiency) of revenues over expenditures	\$ (536,397)	\$ (454,415)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (536,397)	\$ (454,415)
Beginning Fund Balance	\$ 12,282,025	\$ 11,745,628
Other Restatements	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 12,282,025	\$ 11,745,628
Ending Fund Balance	\$ 11,745,628	\$ 11,291,213
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 11,745,628	\$ 11,291,213
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 11,745,628	\$ 11,291,213

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: 115 W. Allen Ave,
San Dimas, CA
Date: June 10, 2022

Public Hearing:

Place: 115 W. Allen Ave, San
Dimas, CA
Date: June 15, 2022
Time: 04:30 PM

Adoption Date: June 29, 2022

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

Contact person for additional information on the budget reports:

Name: Sonia Eckley Telephone: 909-971-8320 Ext 5220
Title: Sr. Director, Fiscal Services E-mail: eckley@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

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

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 29, 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	
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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):

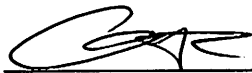
Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ 0.00

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

Alliance of Schools for Cooperative Insurance Programs
16550 Bloomfield Avenue, Cerritos, CA 90703

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

Signed _____



Date of Meeting: 6/24/22

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Sonia Eckley
Title:	Sr. Director, Fiscal Services
Telephone:	(909) 971-8320 Ext 5220
E-mail:	

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)	9,622.65	9,622.65	9,440.76	9,378.15	9,378.15	9,440.76
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)	9,622.65	9,622.65	9,440.76	9,378.15	9,378.15	9,440.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,622.65	9,622.65	9,440.76	9,378.15	9,378.15	9,440.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	96,361,358.00	0.00	96,361,358.00	103,055,444.00	0.00	103,055,444.00	6.9%
2) Federal Revenue		8100-8299	18,000.00	9,196,841.62	9,214,841.62	18,000.00	10,798,697.00	10,816,697.00	17.4%
3) Other State Revenue		8300-8599	1,911,473.00	10,838,974.47	12,750,447.47	1,907,870.00	8,732,008.00	10,639,878.00	-16.6%
4) Other Local Revenue		8600-8799	2,062,143.45	10,006,299.00	12,068,442.45	1,292,360.00	11,130,023.00	12,422,383.00	2.9%
5) TOTAL, REVENUES			100,352,974.45	30,042,115.09	130,395,089.54	106,273,674.00	30,660,728.00	136,934,402.00	5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	44,142,948.17	13,435,059.32	57,578,007.49	46,014,818.00	11,411,832.00	57,426,650.00	-0.3%
2) Classified Salaries		2000-2999	14,845,479.74	5,285,594.28	20,131,074.02	15,098,205.00	4,960,958.00	20,059,163.00	-0.4%
3) Employee Benefits		3000-3999	21,385,948.23	6,615,339.84	28,001,288.07	24,052,103.00	6,862,662.00	30,914,765.00	10.4%
4) Books and Supplies		4000-4999	3,766,997.59	6,574,305.37	10,341,302.96	2,950,781.00	11,336,798.00	14,287,579.00	38.2%
5) Services and Other Operating Expenditures		5000-5999	7,949,326.21	6,412,789.99	14,362,116.20	7,201,301.00	4,868,679.00	12,069,980.00	-16.0%
6) Capital Outlay		6000-6999	1,354,451.62	1,055,705.82	2,410,157.44	1,105,297.00	20,000.00	1,125,297.00	-53.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,148,375.84	917,492.00	2,065,867.84	1,176,989.00	901,374.00	2,078,363.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,593,501.72)	1,463,244.72	(130,257.00)	(2,339,240.00)	2,067,475.00	(271,765.00)	108.6%
9) TOTAL, EXPENDITURES			93,000,025.68	41,759,531.34	134,759,557.02	95,260,254.00	42,429,778.00	137,690,032.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,352,948.77	(11,717,416.25)	(4,364,467.48)	11,013,420.00	(11,769,050.00)	(755,630.00)	-82.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(3,451,555.95)	(912,911.53)	(4,364,467.48)	(755,630.00)	0.00	(755,630.00)	-82.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,876,681.45	8,962,973.53	36,839,654.98	24,425,125.50	8,632,976.00	33,058,101.50	-10.3%
b) Audit Adjustments		9793	0.00	582,914.00	582,914.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,876,681.45	9,545,887.53	37,422,568.98	24,425,125.50	8,632,976.00	33,058,101.50	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,876,681.45	9,545,887.53	37,422,568.98	24,425,125.50	8,632,976.00	33,058,101.50	-11.7%
2) Ending Balance, June 30 (E + F1e)			24,425,125.50	8,632,976.00	33,058,101.50	23,669,495.50	8,632,976.00	32,302,471.50	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	93,283.00	0.00	93,283.00	93,283.00	0.00	93,283.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,632,976.00	8,632,976.00	0.00	8,632,976.00	8,632,976.00	0.0%
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	9,700,000.00	0.00	9,700,000.00	New
d) Assigned									
Other Assignments		9780	5,390,382.24	0.00	5,390,382.24	5,507,601.28	0.00	5,507,601.28	2.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,042,786.68	0.00	4,042,786.68	4,130,700.96	0.00	4,130,700.96	2.2%
Unassigned/Unappropriated Amount		9790	14,808,673.58	0.00	14,808,673.58	4,147,910.26	0.00	4,147,910.26	-72.0%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	0.00	0.00	0.00				
c) In Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	45,471,699.00	0.00	45,471,699.00	52,165,785.00	0.00	52,165,785.00	14.7%
Education Protection Account State Aid - Current Year		8012	25,069,657.00	0.00	25,069,657.00	25,069,657.00	0.00	25,069,657.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	56,014.00	0.00	56,014.00	56,014.00	0.00	56,014.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	101,347.00	0.00	101,347.00	101,347.00	0.00	101,347.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,809,227.00	0.00	11,809,227.00	11,809,227.00	0.00	11,809,227.00	0.0%
Unsecured Roll Taxes		8042	288,213.00	0.00	288,213.00	288,213.00	0.00	288,213.00	0.0%
Prior Years' Taxes		8043	457,989.00	0.00	457,989.00	457,989.00	0.00	457,989.00	0.0%
Supplemental Taxes		8044	504,254.00	0.00	504,254.00	504,254.00	0.00	504,254.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,236,126.00	0.00	7,236,126.00	7,236,126.00	0.00	7,236,126.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,366,832.00	0.00	5,366,832.00	5,366,832.00	0.00	5,366,832.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			96,361,358.00	0.00	96,361,358.00	103,055,444.00	0.00	103,055,444.00	6.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			96,361,358.00	0.00	96,361,358.00	103,055,444.00	0.00	103,055,444.00	6.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,798,591.00	1,798,591.00	0.00	2,032,329.00	2,032,329.00	13.0%
Special Education Discretionary Grants		8182	0.00	446,314.00	446,314.00	0.00	245,904.00	245,904.00	-44.9%
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	18,000.00	0.00	18,000.00	18,000.00	0.00	18,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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		1,047,573.51	1,047,573.51		831,642.00	831,642.00	-20.6%
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		286,034.38	286,034.38		219,786.00	219,786.00	-23.2%
Title III, Part A, Immigrant Student Program	4201	8290		8,778.69	8,778.69		15,182.00	15,182.00	72.9%
Title III, Part A, English Learner Program	4203	8290		115,514.07	115,514.07		56,628.00	56,628.00	-51.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		870,313.88	870,313.88		500,752.00	500,752.00	-42.5%
Career and Technical Education	3500-3599	8290		46,863.00	46,863.00		46,863.00	46,863.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,576,859.09	4,576,859.09	0.00	6,849,611.00	6,849,611.00	49.7%
TOTAL, FEDERAL REVENUE			18,000.00	9,196,841.62	9,214,841.62	18,000.00	10,798,697.00	10,816,697.00	17.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	414,537.00	0.00	414,537.00	414,000.00	0.00	414,000.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	1,476,936.00	800,000.00	2,276,936.00	1,473,870.00	484,560.00	1,958,430.00	-14.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,058,912.17	1,058,912.17	0.00	460,000.00	460,000.00	-56.6%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	20,000.00	8,980,062.30	9,000,062.30	20,000.00	7,787,448.00	7,807,448.00	-13.3%
TOTAL, OTHER STATE REVENUE			1,911,473.00	10,838,974.47	12,750,447.47	1,907,870.00	8,732,008.00	10,639,878.00	-16.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	219,155.00	0.00	219,155.00	195,000.00	0.00	195,000.00	-11.0%
Interest		8660	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	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%

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)	
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	120,876.00	0.00	120,876.00	120,000.00	0.00	120,000.00	-0.7%
Interagency Services		8677	277,438.00	0.00	277,438.00	275,000.00	0.00	275,000.00	-0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,144,674.45	0.00	1,144,674.45	402,360.00	92,503.00	494,863.00	-56.8%
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		9,956,299.00	9,956,299.00		10,987,520.00	10,987,520.00	10.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,062,143.45	10,006,299.00	12,068,442.45	1,292,360.00	11,130,023.00	12,422,383.00	2.9%
TOTAL, REVENUES			100,352,974.45	30,042,115.09	130,395,089.54	106,273,674.00	30,660,728.00	136,934,402.00	5.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,276,309.76	9,999,083.83	47,275,393.59	38,676,480.00	8,148,548.00	46,825,028.00	-1.0%
Certificated Pupil Support Salaries		1200	2,065,175.25	2,348,324.84	4,413,500.09	2,273,053.00	2,372,377.00	4,645,430.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,711,558.00	193,903.65	4,905,461.65	4,994,485.00	140,694.00	5,135,179.00	4.7%
Other Certificated Salaries		1900	89,905.16	893,747.00	983,652.16	70,800.00	750,213.00	821,013.00	-16.5%
TOTAL, CERTIFICATED SALARIES			44,142,948.17	13,435,059.32	57,578,007.49	46,014,818.00	11,411,832.00	57,426,650.00	-0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,147,006.10	3,929,187.06	5,076,193.16	944,021.00	3,818,435.00	4,762,456.00	-6.2%
Classified Support Salaries		2200	5,649,588.87	859,505.74	6,509,094.61	5,820,975.00	732,904.00	6,553,879.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,715,449.00	0.00	1,715,449.00	1,804,820.00	0.00	1,804,820.00	5.2%
Clerical, Technical and Office Salaries		2400	4,970,983.94	352,545.36	5,323,529.30	5,232,709.00	321,046.00	5,553,755.00	4.3%
Other Classified Salaries		2900	1,362,451.83	144,356.12	1,506,807.95	1,295,680.00	88,573.00	1,384,253.00	-8.1%
TOTAL, CLASSIFIED SALARIES			14,845,479.74	5,285,594.28	20,131,074.02	15,098,205.00	4,960,958.00	20,059,163.00	-0.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,422,620.16	2,262,301.84	9,684,922.00	8,756,760.00	2,168,915.00	10,925,675.00	12.8%
PERS		3201-3202	3,033,832.56	1,049,500.24	4,083,332.80	3,761,034.00	1,245,828.00	5,006,862.00	22.6%
OASDI/Medicare/Alternative		3301-3302	1,774,055.64	573,792.39	2,347,848.03	1,807,275.00	538,166.00	2,345,441.00	-0.1%
Health and Welfare Benefits		3401-3402	6,936,267.71	2,079,987.34	9,016,255.05	8,279,072.00	2,523,000.00	10,802,072.00	19.8%
Unemployment Insurance		3501-3502	713,620.69	168,096.18	881,716.87	305,167.00	81,589.00	386,756.00	-56.1%
Workers' Compensation		3601-3602	1,455,213.47	471,362.95	1,926,576.42	1,097,700.00	294,866.00	1,392,566.00	-27.7%
OPEB, Allocated		3701-3702	26,359.00	0.00	26,359.00	25,000.00	0.00	25,000.00	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,979.00	10,298.90	34,277.90	20,095.00	10,298.00	30,393.00	-11.3%
TOTAL, EMPLOYEE BENEFITS			21,385,948.23	6,615,339.84	28,001,288.07	24,052,103.00	6,862,662.00	30,914,765.00	10.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	299,788.90	309,114.24	608,903.14	559,932.00	0.00	559,932.00	-8.0%
Books and Other Reference Materials		4200	46,171.70	0.00	46,171.70	17,900.00	0.00	17,900.00	-61.2%
Materials and Supplies		4300	2,839,590.40	5,919,276.03	8,758,866.43	2,032,952.00	11,250,277.00	13,283,229.00	51.7%
Noncapitalized Equipment		4400	581,446.59	345,915.10	927,361.69	339,997.00	86,521.00	426,518.00	-54.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,766,997.59	6,574,305.37	10,341,302.96	2,950,781.00	11,336,798.00	14,287,579.00	38.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	126,500.00	3,042,146.02	3,168,646.02	115,000.00	2,210,030.00	2,325,030.00	-26.6%
Travel and Conferences		5200	349,230.50	78,388.72	427,619.22	176,045.00	154,274.00	330,319.00	-22.8%

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)	
Dues and Memberships		5300	42,549.06	225.00	42,774.06	38,700.00	0.00	38,700.00	-9.5%
Insurance		5400 - 5450	1,032,700.00	0.00	1,032,700.00	1,032,700.00	0.00	1,032,700.00	0.0%
Operations and Housekeeping Services		5500	1,374,077.69	0.00	1,374,077.69	1,382,200.00	0.00	1,382,200.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,263,471.12	4,554.75	1,268,025.87	1,167,334.00	1,773.00	1,169,107.00	-7.8%
Transfers of Direct Costs		5710	(1,307.69)	1,307.69	0.00	(1,450.00)	1,450.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,000.00)	0.00	(2,000.00)	(100.00)	0.00	(100.00)	-95.0%
Professional/Consulting Services and Operating Expenditures		5800	3,270,005.53	3,265,418.79	6,535,424.32	2,818,322.00	2,479,152.00	5,297,474.00	-18.9%
Communications		5900	494,100.00	20,748.02	514,848.02	472,550.00	22,000.00	494,550.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,949,326.21	6,412,789.99	14,362,116.20	7,201,301.00	4,868,679.00	12,069,980.00	-16.0%
CAPITAL OUTLAY									
Land		6100	86,012.43	205,156.79	291,169.22	0.00	0.00	0.00	-100.0%
Land Improvements		6170	479,981.22	40,685.00	520,666.22	690,297.00	0.00	690,297.00	32.6%
Buildings and Improvements of Buildings		6200	170,020.55	826,247.85	996,268.40	49,000.00	0.00	49,000.00	-93.8%
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	258,997.02	183,616.18	442,603.20	326,000.00	20,000.00	346,000.00	-21.8%
Equipment Replacement		6500	359,450.40	0.00	359,450.40	40,000.00	0.00	40,000.00	-88.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,354,451.62	1,055,705.82	2,410,157.44	1,105,297.00	20,000.00	1,125,297.00	-53.3%
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	915,743.00	915,743.00	0.00	899,625.00	899,625.00	-1.8%
Payments to County Offices		7142	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	17,637.00	0.00	17,637.00	17,637.00	0.00	17,637.00	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	61,853.00	0.00	61,853.00	57,823.00	0.00	57,823.00	-6.5%
Other Debt Service - Principal		7439	863,885.84	1,749.00	865,634.84	896,529.00	1,749.00	898,278.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,148,375.84	917,492.00	2,065,867.84	1,176,989.00	901,374.00	2,078,363.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,463,244.72)	1,463,244.72	0.00	(2,067,475.00)	2,067,475.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(130,257.00)	0.00	(130,257.00)	(271,765.00)	0.00	(271,765.00)	108.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,593,501.72)	1,463,244.72	(130,257.00)	(2,339,240.00)	2,067,475.00	(271,765.00)	108.6%
TOTAL, EXPENDITURES			93,000,025.68	41,759,531.34	134,759,557.02	95,260,254.00	42,429,778.00	137,690,032.00	2.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To 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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8990	(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	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			(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	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	96,361,358.00	0.00	96,361,358.00	103,055,444.00	0.00	103,055,444.00	6.9%
2) Federal Revenue		8100-8299	18,000.00	9,196,841.62	9,214,841.62	18,000.00	10,798,697.00	10,816,697.00	17.4%
3) Other State Revenue		8300-8599	1,911,473.00	10,838,974.47	12,750,447.47	1,907,870.00	8,732,008.00	10,639,878.00	-16.6%
4) Other Local Revenue		8600-8799	2,062,143.45	10,006,299.00	12,068,442.45	1,292,360.00	11,130,023.00	12,422,383.00	2.9%
5) TOTAL, REVENUES			100,352,974.45	30,042,115.09	130,395,089.54	106,273,674.00	30,660,728.00	136,934,402.00	5.0%
B. EXPENDITURES (Object 1000-7999)									
1) Instruction	1000-1999		53,055,617.80	29,020,528.07	82,076,145.87	54,742,060.00	31,697,617.00	86,439,677.00	5.3%
2) Instruction - Related Services	2000-2999		10,636,894.34	3,242,184.92	13,879,079.26	11,313,792.00	2,525,937.00	13,839,729.00	-0.3%
3) Pupil Services	3000-3999		7,830,193.29	6,009,861.56	13,840,054.85	7,957,196.00	5,141,330.00	13,098,526.00	-5.4%
4) Ancillary Services	4000-4999		1,794,240.31	0.00	1,794,240.31	1,475,725.00	0.00	1,475,725.00	-17.8%
5) Community Services	5000-5999		120,255.03	212.00	120,467.03	180,576.00	95,455.00	276,031.00	129.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,337,402.62	1,527,738.00	8,865,140.62	6,789,146.00	2,067,475.00	8,856,621.00	-0.1%
8) Plant Services	8000-8999		11,077,046.45	1,041,514.79	12,118,561.24	11,624,770.00	590.00	11,625,360.00	-4.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,148,375.84	917,492.00	2,065,867.84	1,176,989.00	901,374.00	2,078,363.00	0.6%
10) TOTAL, EXPENDITURES			93,000,025.68	41,759,531.34	134,759,557.02	95,260,254.00	42,429,778.00	137,690,032.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,352,948.77	(11,717,416.25)	(4,364,467.48)	11,013,420.00	(11,769,050.00)	(755,630.00)	-82.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,804,504.72)	10,804,504.72	0.00	(11,769,050.00)	11,769,050.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,451,555.95)	(912,911.53)	(4,364,467.48)	(755,630.00)	0.00	(755,630.00)	-82.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		27,876,681.45	8,962,973.53	36,839,654.98	24,425,125.50	8,632,976.00	33,058,101.50	-10.3%
b) Audit Adjustments	9793		0.00	582,914.00	582,914.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,876,681.45	9,545,887.53	37,422,568.98	24,425,125.50	8,632,976.00	33,058,101.50	-11.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,876,681.45	9,545,887.53	37,422,568.98	24,425,125.50	8,632,976.00	33,058,101.50	-11.7%
2) Ending Balance, June 30 (E + F1e)			24,425,125.50	8,632,976.00	33,058,101.50	23,669,495.50	8,632,976.00	32,302,471.50	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores	9712		93,283.00	0.00	93,283.00	93,283.00	0.00	93,283.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	8,632,976.00	8,632,976.00	0.00	8,632,976.00	8,632,976.00	0.0%
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	9,700,000.00	0.00	9,700,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)	9780		5,390,382.24	0.00	5,390,382.24	5,507,601.28	0.00	5,507,601.28	2.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		4,042,786.68	0.00	4,042,786.68	4,130,700.96	0.00	4,130,700.96	2.2%
Unassigned/Unappropriated Amount	9790		14,808,673.58	0.00	14,808,673.58	4,147,910.26	0.00	4,147,910.26	-72.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	183,786.47	183,786.47
6300	Lottery: Instructional Materials	891,846.16	891,846.16
6546	Mental Health-Related Services	16,870.69	16,870.69
7311	Classified School Employee Professional Development Block Grant	50,321.18	50,321.18
7425	Expanded Learning Opportunities (ELO) Grant	2,838,256.12	2,838,256.12
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	582,914.00	582,914.00
9010	Other Restricted Local	4,068,981.38	4,068,981.38
Total, Restricted Balance		8,632,976.00	8,632,976.00

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)
(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	103,055,444.00	3.92%	107,097,277.00	3.73%	111,097,324.00
2. Federal Revenues	8100-8299	18,000.00	0.00%	18,000.00	0.00%	18,000.00
3. Other State Revenues	8300-8599	1,907,870.00	5.38%	2,010,513.00	4.02%	2,091,336.00
4. Other Local Revenues	8600-8799	1,292,360.00	0.00%	1,292,360.00	0.00%	1,292,360.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(11,769,050.00)	5.00%	(12,357,503.00)	5.00%	(12,975,378.00)
6. Total (Sum lines A1 thru A5c)		94,504,624.00	3.76%	98,060,647.00	3.53%	101,523,642.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,014,818.00		46,605,900.00
b. Step & Column Adjustment				591,082.00		409,167.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,014,818.00	1.28%	46,605,900.00	0.88%	47,015,067.00
2. Classified Salaries						
a. Base Salaries				15,098,205.00		15,174,331.00
b. Step & Column Adjustment				76,126.00		46,451.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,098,205.00	0.50%	15,174,331.00	0.31%	15,220,782.00
3. Employee Benefits	3000-3999	24,052,103.00	1.18%	24,336,287.00	0.75%	24,518,942.00
4. Books and Supplies	4000-4999	2,950,781.00	3.14%	3,043,436.00	1.97%	3,103,391.00
5. Services and Other Operating Expenditures	5000-5999	7,201,301.00	3.14%	7,427,422.00	1.97%	7,573,742.00
6. Capital Outlay	6000-6999	1,105,297.00	-30.73%	765,657.00	0.00%	765,657.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,176,989.00	0.00%	1,176,989.00	0.00%	1,176,989.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,339,240.00)	0.00%	(2,339,240.00)	0.00%	(2,339,240.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		95,260,254.00	0.98%	96,190,782.00	0.88%	97,035,330.00

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)		(755,630.00)		1,869,865.00		4,488,312.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,425,125.50		23,669,495.50		25,539,360.50
2. Ending Fund Balance (Sum lines C and D1)		23,669,495.50		25,539,360.50		30,027,672.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	183,283.00		183,283.00		183,283.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	9,700,000.00		11,930,000.00		16,393,000.00
d. Assigned	9780	5,507,601.28		5,301,678.64		5,379,175.16
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,130,700.96		3,976,258.98		4,034,381.37
2. Unassigned/Unappropriated	9790	4,147,910.26		4,148,139.88		4,037,832.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,669,495.50		25,539,360.50		30,027,672.50
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,130,700.96		3,976,258.98		4,034,381.37
c. Unassigned/Unappropriated	9790	4,147,910.26		4,148,139.88		4,037,832.97
(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)		8,278,611.22		8,124,398.86		8,072,214.34

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	10,798,697.00	-62.64%	4,034,831.00	0.00%	4,034,831.00
3. Other State Revenues	8300-8599	8,732,008.00	1.11%	8,828,828.00	5.38%	9,303,819.00
4. Other Local Revenues	8600-8799	11,130,023.00	0.00%	11,130,023.00	0.00%	11,130,023.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	11,769,050.00	5.00%	12,357,503.00	5.00%	12,975,378.00
6. Total (Sum lines A1 thru A5c)		42,429,778.00	-14.33%	36,351,185.00	3.01%	37,444,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,411,832.00		11,581,153.00
b. Step & Column Adjustment				169,321.00		161,697.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,411,832.00	1.48%	11,581,153.00	1.40%	11,742,850.00
2. Classified Salaries						
a. Base Salaries				4,960,958.00		5,006,990.00
b. Step & Column Adjustment				46,032.00		22,886.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,960,958.00	0.93%	5,006,990.00	0.46%	5,029,876.00
3. Employee Benefits	3000-3999	6,862,662.00	1.05%	6,934,624.00	0.79%	6,989,188.00
4. Books and Supplies	4000-4999	11,336,798.00	-23.35%	8,689,232.00	9.56%	9,519,896.00
5. Services and Other Operating Expenditures	5000-5999	4,868,679.00	-76.39%	1,149,709.00	1.97%	1,172,358.00
6. Capital Outlay	6000-6999	20,000.00	3.14%	20,628.00	1.97%	21,034.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	901,374.00	0.00%	901,374.00	0.00%	901,374.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,067,475.00	0.00%	2,067,475.00	0.00%	2,067,475.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,429,778.00	-14.33%	36,351,185.00	3.01%	37,444,051.00

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)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,632,976.00		8,632,976.00		8,632,976.00
2. Ending Fund Balance (Sum lines C and D1)		8,632,976.00		8,632,976.00		8,632,976.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,632,976.00		8,632,976.00		8,632,976.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,632,976.00		8,632,976.00		8,632,976.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

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	103,055,444.00	3.92%	107,097,277.00	3.73%	111,097,324.00
2. Federal Revenues	8100-8299	10,816,697.00	-62.53%	4,052,831.00	0.00%	4,052,831.00
3. Other State Revenues	8300-8599	10,639,878.00	1.87%	10,839,341.00	5.13%	11,395,155.00
4. Other Local Revenues	8600-8799	12,422,383.00	0.00%	12,422,383.00	0.00%	12,422,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		136,934,402.00	-1.84%	134,411,832.00	3.39%	138,967,693.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,426,650.00		58,187,053.00
b. Step & Column Adjustment				760,403.00		570,864.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,426,650.00	1.32%	58,187,053.00	0.98%	58,757,917.00
2. Classified Salaries						
a. Base Salaries				20,059,163.00		20,181,321.00
b. Step & Column Adjustment				122,158.00		69,337.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,059,163.00	0.61%	20,181,321.00	0.34%	20,250,658.00
3. Employee Benefits	3000-3999	30,914,765.00	1.15%	31,270,911.00	0.76%	31,508,130.00
4. Books and Supplies	4000-4999	14,287,579.00	-17.88%	11,732,668.00	7.59%	12,623,287.00
5. Services and Other Operating Expenditures	5000-5999	12,069,980.00	-28.94%	8,577,131.00	1.97%	8,746,100.00
6. Capital Outlay	6000-6999	1,125,297.00	-30.13%	786,285.00	0.05%	786,691.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,078,363.00	0.00%	2,078,363.00	0.00%	2,078,363.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(271,765.00)	0.00%	(271,765.00)	0.00%	(271,765.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		137,690,032.00	-3.74%	132,541,967.00	1.46%	134,479,381.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(755,630.00)		1,869,865.00		4,488,312.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		33,058,101.50		32,302,471.50		34,172,336.50
2. Ending Fund Balance (Sum lines C and D1)		32,302,471.50		34,172,336.50		38,660,648.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	183,283.00		183,283.00		183,283.00
b. Restricted	9740	8,632,976.00		8,632,976.00		8,632,976.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,700,000.00		11,930,000.00		16,393,000.00
d. Assigned	9780	5,507,601.28		5,301,678.64		5,379,175.16
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,130,700.96		3,976,258.98		4,034,381.37
2. Unassigned/Unappropriated	9790	4,147,910.26		4,148,139.88		4,037,832.97
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		32,302,471.50		34,172,336.50		38,660,648.50
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,130,700.96		3,976,258.98		4,034,381.37
c. Unassigned/Unappropriated	9790	4,147,910.26		4,148,139.88		4,037,832.97
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)		8,278,611.22		8,124,398.86		8,072,214.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.01%		6.13%		6.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (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 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>						
		9,378.15		9,304.53		9,304.53
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		137,690,032.00		132,541,967.00		134,479,381.00
<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>						
		137,690,032.00		132,541,967.00		134,479,381.00
<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>						
		4,130,700.96		3,976,259.01		4,034,381.43
<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>						
		4,130,700.96		3,976,259.01		4,034,381.43
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,337,896.00	2,744,606.00	17.4%
5) TOTAL, REVENUES			2,337,896.00	2,744,606.00	17.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	69,847.00	0.00	-100.0%
2) Classified Salaries		2000-2999	1,418,590.00	1,602,264.00	12.9%
3) Employee Benefits		3000-3999	754,301.00	868,880.00	15.2%
4) Books and Supplies		4000-4999	50,710.00	73,000.00	44.0%
5) Services and Other Operating Expenditures		5000-5999	200.00	20,019.00	9,909.5%
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	154,622.00	New
9) TOTAL, EXPENDITURES			2,293,648.00	2,718,785.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,248.00	25,821.00	-41.6%
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)			44,248.00	25,821.00	-41.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,248.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,248.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	44,248.00	New
2) Ending Balance, June 30 (E + F1e)			44,248.00	70,069.00	58.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,248.00	70,069.00	58.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,333,896.00	2,740,606.00	17.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,337,896.00	2,744,606.00	17.4%
TOTAL, REVENUES			2,337,896.00	2,744,606.00	17.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	69,847.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,847.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	141,028.00	160,689.00	13.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,407.00	113,006.00	7.2%
Other Classified Salaries		2900	1,172,155.00	1,328,569.00	13.3%
TOTAL, CLASSIFIED SALARIES			1,418,590.00	1,602,264.00	12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,819.00	0.00	-100.0%
PERS		3201-3202	271,605.00	352,720.00	29.9%
OASDI/Medicare/Alternative		3301-3302	103,700.00	116,493.00	12.3%
Health and Welfare Benefits		3401-3402	309,136.00	359,702.00	16.4%
Unemployment Insurance		3501-3502	18,343.00	8,044.00	-56.1%
Workers' Compensation		3601-3602	36,648.00	28,871.00	-21.2%
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	3,050.00	3,050.00	0.0%
TOTAL, EMPLOYEE BENEFITS			754,301.00	868,880.00	15.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,710.00	73,000.00	44.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,710.00	73,000.00	44.0%
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%
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	200.00	250.00	25.0%
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	17,000.00	New
Communications		5900	0.00	2,769.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200.00	20,019.00	9,909.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	0.00	154,622.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	154,622.00	New
TOTAL, EXPENDITURES			2,293,648.00	2,718,785.00	18.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,337,896.00	2,744,606.00	17.4%
5) TOTAL, REVENUES			2,337,896.00	2,744,606.00	17.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	12,926.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,058,183.00	2,299,515.00	11.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	154,622.00	New
8) Plant Services	8000-8999		235,465.00	251,722.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,293,648.00	2,718,785.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,248.00	25,821.00	-41.6%
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)			44,248.00	25,821.00	-41.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,248.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,248.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	44,248.00	New
2) Ending Balance, June 30 (E + F1e)			44,248.00	70,069.00	58.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,248.00	70,069.00	58.4%
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	4,743,405.74	2,762,120.00	-41.8%
3) Other State Revenue		8300-8599	276,218.00	367,073.00	32.9%
4) Other Local Revenue		8600-8799	947,513.00	161,400.00	-83.0%
5) TOTAL, REVENUES			5,967,136.74	3,290,593.00	-44.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,197,631.24	1,333,856.00	11.4%
3) Employee Benefits		3000-3999	479,679.00	598,880.00	24.9%
4) Books and Supplies		4000-4999	1,542,473.81	1,179,939.00	-23.5%
5) Services and Other Operating Expenditures		5000-5999	131,721.00	56,275.00	-57.3%
6) Capital Outlay		6000-6999	165,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	3,240.95	4,500.00	38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	130,257.00	117,143.00	-10.1%
9) TOTAL, EXPENDITURES			3,650,003.00	3,290,593.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,317,133.74	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)			2,317,133.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	662,215.92	2,979,349.66	349.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			662,215.92	2,979,349.66	349.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,215.92	2,979,349.66	349.9%
2) Ending Balance, June 30 (E + F1e)			2,979,349.66	2,979,349.66	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	2,960,375.26	2,960,375.25	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	18,974.40	18,974.40	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,743,405.74	2,762,120.00	-41.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,743,405.74	2,762,120.00	-41.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	276,218.00	367,073.00	32.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			276,218.00	367,073.00	32.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	946,113.00	160,000.00	-83.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			947,513.00	161,400.00	-83.0%
TOTAL, REVENUES			5,967,136.74	3,290,593.00	-44.9%
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	1,010,672.24	1,057,291.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	62,299.00	123,837.00	98.8%
Clerical, Technical and Office Salaries		2400	122,460.00	152,726.00	24.7%
Other Classified Salaries		2900	2,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,197,631.24	1,333,856.00	11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	193,606.00	256,043.00	32.2%
OASDI/Medicare/Alternative		3301-3302	95,199.00	93,463.00	-1.8%
Health and Welfare Benefits		3401-3402	142,735.00	218,626.00	53.2%
Unemployment Insurance		3501-3502	15,630.00	6,702.00	-57.1%
Workers' Compensation		3601-3602	32,509.00	24,046.00	-26.0%
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			479,679.00	598,880.00	24.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,772.00	2,700.00	-94.2%
Noncapitalized Equipment		4400	83,329.18	76,239.00	-8.5%
Food		4700	1,412,372.63	1,101,000.00	-22.0%
TOTAL, BOOKS AND SUPPLIES			1,542,473.81	1,179,939.00	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,694.00	1,500.00	-11.5%
Dues and Memberships		5300	1,300.00	1,050.00	-19.2%
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	36,920.00	12,300.00	-66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	100.00	-95.0%
Professional/Consulting Services and Operating Expenditures		5800	89,807.00	41,325.00	-54.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,721.00	56,275.00	-57.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	165,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			165,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,240.95	4,500.00	38.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,240.95	4,500.00	38.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	130,257.00	117,143.00	-10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			130,257.00	117,143.00	-10.1%
TOTAL, EXPENDITURES			3,650,003.00	3,290,593.00	-9.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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	4,743,405.74	2,762,120.00	-41.8%
3) Other State Revenue		8300-8599	276,218.00	367,073.00	32.9%
4) Other Local Revenue		8600-8799	947,513.00	161,400.00	-83.0%
5) TOTAL, REVENUES			5,967,136.74	3,290,593.00	-44.9%
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		3,349,667.05	2,996,447.00	-10.5%
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		130,257.00	117,143.00	-10.1%
8) Plant Services	8000-8999		166,838.00	172,503.00	3.4%
9) Other Outgo	9000-9999	Except 7600-7699	3,240.95	4,500.00	38.8%
10) TOTAL, EXPENDITURES			3,650,003.00	3,290,593.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,317,133.74	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)			2,317,133.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	662,215.92	2,979,349.66	349.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			662,215.92	2,979,349.66	349.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			662,215.92	2,979,349.66	349.9%
2) Ending Balance, June 30 (E + F1e)			2,979,349.66	2,979,349.66	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	2,960,375.26	2,960,375.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,974.40	18,974.40	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)	2,704,557.94	2,704,557.94
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	255,817.32	255,817.32
Total, Restricted Balance		2,960,375.26	2,960,375.26

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	447,679.59	447,679.59	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,679.59	447,679.59	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,679.59	447,679.59	0.0%
2) Ending Balance, June 30 (E + F1e)			447,679.59	447,679.59	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	447,679.59	447,679.59	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	447,679.59	447,679.59	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,679.59	447,679.59	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,679.59	447,679.59	0.0%
2) Ending Balance, June 30 (E + F1e)			447,679.59	447,679.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	447,679.59	447,679.59	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,000.00	305,000.00	0.0%
5) TOTAL, REVENUES			305,000.00	305,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,900.00	20,000.00	412.8%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	15,000.00	150.0%
6) Capital Outlay		6000-6999	334,186.08	170,000.00	-49.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			344,086.08	205,000.00	-40.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,086.08)	100,000.00	-355.8%
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)			(39,086.08)	100,000.00	-355.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,978,762.68	2,939,676.60	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,978,762.68	2,939,676.60	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,978,762.68	2,939,676.60	-1.3%
2) Ending Balance, June 30 (E + F1e)			2,939,676.60	3,039,676.60	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	512,866.72	612,866.72	19.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,426,809.88	2,426,809.88	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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					
Mitigation/Developer Fees		8681	300,000.00	300,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,000.00	305,000.00	0.0%
TOTAL, REVENUES			305,000.00	305,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,900.00	20,000.00	412.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,900.00	20,000.00	412.8%
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	6,000.00	15,000.00	150.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	15,000.00	150.0%
CAPITAL OUTLAY					
Land		6100	138,085.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,845.00	75,000.00	121.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	67,256.08	0.00	-100.0%
Equipment Replacement		6500	95,000.00	95,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			334,186.08	170,000.00	-49.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			344,086.08	205,000.00	-40.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,000.00	305,000.00	0.0%
5) TOTAL, REVENUES			305,000.00	305,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		344,086.08	205,000.00	-40.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			344,086.08	205,000.00	-40.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(39,086.08)	100,000.00	-355.8%
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)			(39,086.08)	100,000.00	-355.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,978,762.68	2,939,676.60	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,978,762.68	2,939,676.60	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,978,762.68	2,939,676.60	-1.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	512,866.72	612,866.72	19.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,426,809.88	2,426,809.88	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	512,866.72	612,866.72
Total, Restricted Balance		512,866.72	612,866.72

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	850,000.00	850,000.00	0.0%
5) TOTAL, REVENUES			850,000.00	850,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	212,922.00	212,922.00	0.0%
3) Employee Benefits		3000-3999	72,928.00	76,761.00	5.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	570,289.00	533,652.00	-6.4%
6) Capital Outlay		6000-6999	0.00	30,437.00	New
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			856,139.00	853,772.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,139.00)	(3,772.00)	-38.6%
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)			(6,139.00)	(3,772.00)	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,356,684.70	3,350,545.70	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,356,684.70	3,350,545.70	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,356,684.70	3,350,545.70	-0.2%
2) Ending Balance, June 30 (E + F1e)			3,350,545.70	3,346,773.70	-0.1%
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	3,350,545.70	3,346,773.70	-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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
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	800,000.00	800,000.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			850,000.00	850,000.00	0.0%
TOTAL, REVENUES			850,000.00	850,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	212,922.00	212,922.00	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			212,922.00	212,922.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,781.00	55,573.00	13.9%
OASDI/Medicare/Alternative		3301-3302	16,290.00	16,290.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,619.00	1,065.00	-59.3%
Workers' Compensation		3601-3602	5,238.00	3,833.00	-26.8%
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			72,928.00	76,761.00	5.3%
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	258,448.98	252,500.00	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,142.02	34,654.00	-41.4%
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	252,698.00	246,498.00	-2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			570,289.00	533,652.00	-6.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	30,437.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	30,437.00	New
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, EXPENDITURES			856,139.00	853,772.00	-0.3%
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	0.00	0.00	0.0%
Other Sources					
County School Bldg Ald		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	850,000.00	850,000.00	0.0%
5) TOTAL, REVENUES			850,000.00	850,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		856,139.00	853,772.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			856,139.00	853,772.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(6,139.00)	(3,772.00)	-38.6%
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)			(6,139.00)	(3,772.00)	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,356,684.70	3,350,545.70	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,356,684.70	3,350,545.70	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,356,684.70	3,350,545.70	-0.2%
2) Ending Balance, June 30 (E + F1e)			3,350,545.70	3,346,773.70	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,350,545.70	3,346,773.70	-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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,535,801.00	7,617,783.00	1.1%
5) TOTAL, REVENUES			7,535,801.00	7,617,783.00	1.1%
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	8,072,198.00	8,072,198.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,072,198.00	8,072,198.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(536,397.00)	(454,415.00)	-15.3%
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)			(536,397.00)	(454,415.00)	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,282,025.00	11,745,628.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,282,025.00	11,745,628.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,282,025.00	11,745,628.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			11,745,628.00	11,291,213.00	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	11,745,628.00	11,291,213.00	-3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	7,235,953.00	7,235,953.00	0.0%
Unsecured Roll		8612	141,236.00	141,236.00	0.0%
Prior Years' Taxes		8613	73,143.00	73,143.00	0.0%
Supplemental Taxes		8614	66,289.00	66,289.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	19,180.00	19,180.00	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	81,982.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,535,801.00	7,617,783.00	1.1%
TOTAL, REVENUES			7,535,801.00	7,617,783.00	1.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,118,600.00	4,118,600.00	0.0%
Bond Interest and Other Service Charges		7434	3,953,598.00	3,953,598.00	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)			8,072,198.00	8,072,198.00	0.0%
TOTAL, EXPENDITURES			8,072,198.00	8,072,198.00	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	7,535,801.00	7,617,783.00	1.1%
5) TOTAL, REVENUES			7,535,801.00	7,617,783.00	1.1%
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	8,072,198.00	8,072,198.00	0.0%
10) TOTAL, EXPENDITURES			8,072,198.00	8,072,198.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(536,397.00)	(454,415.00)	-15.3%
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)			(536,397.00)	(454,415.00)	-15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,282,025.00	11,745,628.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,282,025.00	11,745,628.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,282,025.00	11,745,628.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			11,745,628.00	11,291,213.00	-3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	11,745,628.00	11,291,213.00	-3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
22,268,520.00										
B. RECEIPTS										
LCFF/Revenue Limit Sources			5,152,772.00	5,152,772.00	9,274,990.00	9,274,990.00	9,274,990.00	9,274,990.00	9,274,990.00	9,274,990.00
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099							216,334.00		2,379,673.00
Federal Revenue	8100-8299						319,196.00	2,127,976.00		1,063,988.00
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799		124,224.00	496,895.00	621,119.00	869,567.00	1,118,014.00	745,343.00	1,490,686.00	993,791.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,276,996.00	5,649,667.00	9,896,109.00	10,144,557.00	10,712,200.00	12,364,643.00	10,765,676.00	13,712,442.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,019,865.00	4,594,132.00	5,168,398.00	4,594,132.00	4,594,132.00	4,594,132.00	4,594,132.00	5,742,665.00
Classified Salaries	2000-2999		401,183.00	1,404,141.00	2,005,916.00	1,805,325.00	1,805,325.00	1,805,325.00	1,805,325.00	2,005,916.00
Employee Benefits	3000-3999		1,236,591.00	1,854,886.00	2,782,329.00	2,782,329.00	2,782,329.00	2,782,329.00	2,782,329.00	2,782,329.00
Books and Supplies	4000-4999		285,752.00	1,285,882.00	1,571,634.00	1,143,006.00	1,428,758.00	714,379.00	428,627.00	1,285,882.00
Services	5000-5999		241,400.00	965,598.00	2,413,996.00	1,206,998.00	724,199.00	724,199.00	724,199.00	724,199.00
Capital Outlay	6000-6599		93,775.00	93,775.00	93,775.00	93,775.00	93,775.00	93,775.00	93,775.00	93,775.00
Other Outgo	7000-7499		173,197.00	173,197.00	173,197.00	173,197.00	173,197.00	173,197.00	173,197.00	173,197.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,451,763.00	10,371,611.00	14,209,245.00	11,798,762.00	11,601,715.00	10,887,336.00	10,601,584.00	12,807,963.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		0.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,174,767.00)	(4,721,944.00)	(4,313,136.00)	(1,654,205.00)	(889,515.00)	1,477,307.00	164,092.00	904,479.00
F. ENDING CASH (A + E)			21,093,753.00	16,371,809.00	12,058,673.00	10,404,468.00	9,514,953.00	10,992,260.00	11,156,352.00	12,060,831.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
			12,060,831.00	14,141,923.00	13,081,088.00	12,409,215.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019					2,004,968.00	0.00		77,235,442.00	77,235,442.00
Property Taxes	8020-8079		9,274,990.00	9,274,990.00	9,274,990.00	7,270,022.00			25,820,002.00	25,820,002.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299		1,514,338.00			6,706,352.00			10,816,697.00	10,816,697.00
Other State Revenue	8300-8599		1,276,785.00	1,276,785.00	1,063,988.00	3,511,160.00			10,639,878.00	10,639,878.00
Other Local Revenue	8600-8799		1,242,238.00	1,614,910.00	1,118,014.00	1,987,581.00			12,422,382.00	12,422,383.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			13,308,351.00	12,166,685.00	11,456,992.00	21,480,083.00	0.00	0.00	136,934,401.00	136,934,402.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,594,132.00	4,594,132.00	4,594,132.00	5,742,666.00	0.00		57,426,650.00	57,426,650.00
Classified Salaries	2000-2999		1,805,325.00	1,805,325.00	1,805,325.00	1,604,732.00			20,059,163.00	20,059,163.00
Employee Benefits	3000-3999		2,782,329.00	2,782,329.00	2,782,329.00	2,782,327.00			30,914,765.00	30,914,765.00
Books and Supplies	4000-4999		571,503.00	2,571,764.00	1,714,509.00	1,285,883.00			14,287,579.00	14,287,579.00
Services	5000-5999		1,206,998.00	1,206,998.00	965,598.00	965,598.00			12,069,980.00	12,069,980.00
Capital Outlay	6000-6599		93,775.00	93,775.00	93,775.00	93,772.00			1,125,297.00	1,125,297.00
Other Outgo	7000-7499		173,197.00	173,197.00	173,197.00	(98,568.00)			1,806,599.00	1,806,598.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			11,227,259.00	13,227,520.00	12,128,865.00	12,376,410.00	0.00	0.00	137,690,033.00	137,690,032.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			2,081,092.00	(1,060,835.00)	(671,873.00)	9,103,673.00	0.00	0.00	(755,632.00)	(755,630.00)
F. ENDING CASH (A + E)			14,141,923.00	13,081,088.00	12,409,215.00	21,512,888.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									21,512,888.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
			21,512,888.00	20,619,502.00	16,546,519.00	13,492,304.00	12,679,914.00	12,549,582.00	14,556,958.00	15,295,405.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			5,354,864.00	9,638,755.00	9,638,755.00	9,638,755.00	9,638,755.00	9,638,755.00	9,638,755.00
Property Taxes	8020-8079							81,057.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299						325,180.00			
Other State Revenue	8300-8599							2,167,868.00		1,083,934.00
Other Local Revenue	8600-8799		124,224.00	496,895.00	621,119.00	869,567.00	1,118,014.00	745,343.00	1,490,686.00	993,791.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,479,088.00	5,851,759.00	10,259,874.00	10,508,322.00	11,081,949.00	12,633,023.00	11,129,441.00	12,608,103.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,073,094.00	4,654,964.00	5,236,835.00	4,654,964.00	4,654,964.00	4,654,964.00	4,654,964.00	5,818,705.00
Classified Salaries	2000-2999		403,626.00	1,412,692.00	2,018,132.00	1,816,319.00	1,816,319.00	1,816,319.00	1,816,319.00	2,018,132.00
Employee Benefits	3000-3999		1,250,836.00	1,876,255.00	2,814,382.00	2,814,382.00	2,814,382.00	2,814,382.00	2,814,382.00	2,814,382.00
Books and Supplies	4000-4999		234,654.00	1,055,940.00	1,290,593.00	938,613.00	1,173,267.00	586,633.00	351,980.00	1,055,940.00
Services	5000-5999		171,543.00	686,170.00	1,715,426.00	857,713.00	514,628.00	514,628.00	514,628.00	514,628.00
Capital Outlay	6000-6599		65,524.00	65,524.00	65,524.00	65,524.00	65,524.00	65,524.00	65,524.00	65,524.00
Other Outgo	7000-7499		173,197.00	173,197.00	173,197.00	173,197.00	173,197.00	173,197.00	173,197.00	173,197.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,372,474.00	9,924,742.00	13,314,089.00	11,320,712.00	11,212,281.00	10,625,647.00	10,390,994.00	12,460,508.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(893,386.00)	(4,072,983.00)	(3,054,215.00)	(812,390.00)	(130,332.00)	2,007,376.00	738,447.00	147,595.00
F. ENDING CASH (A + E)			20,619,502.00	16,546,519.00	13,492,304.00	12,679,914.00	12,549,582.00	14,556,958.00	15,295,405.00	15,443,000.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
			15,443,000.00	17,340,704.00	17,401,111.00	17,623,338.00				
B. RECEIPTS										
LFFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,638,755.00	9,638,755.00	9,638,755.00	9,638,754.00			107,097,277.00	107,097,277.00
Property Taxes	8020-8079								0.00	0.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299		567,396.00			2,512,755.00			4,052,831.00	4,052,831.00
Other State Revenue	8300-8599		1,300,721.00	1,300,721.00	1,083,934.00	3,576,983.00			10,839,341.00	10,839,341.00
Other Local Revenue	8600-8799		1,242,238.00	1,614,910.00	1,118,014.00	1,987,581.00			12,422,382.00	12,422,383.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			12,749,110.00	12,554,386.00	11,840,703.00	17,716,073.00	0.00	0.00	134,411,831.00	134,411,832.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,654,964.00	4,654,964.00	4,654,964.00	5,818,707.00			58,187,053.00	58,187,053.00
Classified Salaries	2000-2999		1,816,319.00	1,816,319.00	1,816,319.00	1,614,506.00			20,181,321.00	20,181,321.00
Employee Benefits	3000-3999		2,814,382.00	2,814,382.00	2,814,382.00	2,814,382.00			31,270,911.00	31,270,911.00
Books and Supplies	4000-4999		469,307.00	2,111,880.00	1,407,920.00	1,055,941.00			11,732,668.00	11,732,668.00
Services	5000-5999		857,713.00	857,713.00	686,170.00	686,171.00			8,577,131.00	8,577,131.00
Capital Outlay	6000-6599		65,524.00	65,524.00	65,524.00	65,521.00			786,285.00	786,285.00
Other Outgo	7000-7499		173,197.00	173,197.00	173,197.00	(98,569.00)			1,806,598.00	1,806,598.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			10,851,406.00	12,493,979.00	11,618,476.00	11,956,659.00	0.00	0.00	132,541,967.00	132,541,967.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199								0.00	0.00
Accounts Receivable	9200-9299								0.00	0.00
Due From Other Funds	9310								0.00	0.00
Stores	9320								0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			1,897,704.00	60,407.00	222,227.00	5,759,414.00	0.00	0.00	1,869,864.00	1,869,865.00
F. ENDING CASH (A + E)			17,340,704.00	17,401,111.00	17,623,338.00	23,382,752.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									23,382,752.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	57,578,007.49	301	0.00	303	57,578,007.49	305	1,476,936.00		307	56,101,071.49	309
2000 - Classified Salaries	20,131,074.02	311	72,706.00	313	20,058,368.02	315	1,170,324.60		317	18,888,043.42	319
3000 - Employee Benefits	28,001,288.07	321	31,628.02	323	27,969,660.05	325	575,836.46		327	27,393,823.59	329
4000 - Books, Supplies Equip Replace. (6500)	10,700,753.36	331	73.92	333	10,700,679.44	335	869,020.36		337	9,831,659.08	339
5000 - Services. . . & 7300 - Indirect Costs	14,231,859.20	341	196,795.00	343	14,035,064.20	345	3,945,857.39		347	10,089,206.81	349
TOTAL					130,341,779.20	365	TOTAL			122,303,804.39	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	29,595.90
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		68,542,974.69
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	68,542,974.69	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).	122,303,804.39	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	57,426,650.00	301	0.00	303	57,426,650.00	305	1,473,870.00		307	55,952,780.00	309
2000 - Classified Salaries	20,059,163.00	311	78,206.00	313	19,980,957.00	315	1,261,026.00		317	18,719,931.00	319
3000 - Employee Benefits	30,914,765.00	321	53,195.00	323	30,861,570.00	325	699,761.00		327	30,161,809.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,327,579.00	331	2,161.00	333	14,325,418.00	335	169,300.00		337	14,156,118.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,798,215.00	341	226,667.00	343	11,571,548.00	345	3,374,315.00		347	8,197,233.00	349
TOTAL					134,166,143.00	365	TOTAL			127,187,871.00	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	25,711.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		69,436,734.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	69,436,734.00	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 41372.55	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)55	
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).	127,187,871.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	521,470.27	

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

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):	9,378.15
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	9,685	9,697		
	Charter School				
	Total ADA	9,685	9,697	N/A	Met
Second Prior Year (2020-21)	District Regular	9,685	9,685		
	Charter School				
	Total ADA	9,685	9,685	N/A	Met
First Prior Year (2021-22)	District Regular	9,685	9,441		
	Charter School		0		
	Total ADA	9,685	9,441	2.5%	Not Met
Budget Year (2022-23)	District Regular	9,441			
	Charter School	0			
	Total ADA	9,441			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Last year of Hold Harmless

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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	10,039	10,039		
	Charter School				
	Total Enrollment	10,039	10,039	0.0%	Met
Second Prior Year (2020-21)	District Regular	9,669	9,669		
	Charter School				
	Total Enrollment	9,669	9,669	0.0%	Met
First Prior Year (2021-22)	District Regular	9,598	9,598		
	Charter School				
	Total Enrollment				

	Total Enrollment	9,598	9,598	0.0%	Met
Budget Year (2022-23)					
	District Regular	9,598			
	Charter School				
	Total Enrollment	9,598			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	9,684	10,039	
	Charter School		0	
	Total ADA/Enrollment	9,684	10,039	96.5%
Second Prior Year (2020-21)	District Regular	9,685	9,669	
	Charter School	0		
	Total ADA/Enrollment	9,685	9,669	100.2%
First Prior Year (2021-22)	District Regular	9,623	9,598	
	Charter School			
	Total ADA/Enrollment	9,623	9,598	100.3%
Historical Average Ratio:				99.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 99.5%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	9,378	9,598	97.7%	Met
	Charter School	0			
	Total ADA/Enrollment	9,378	9,598		
1st Subsequent Year (2023-24)	District Regular	9,378	9,598	97.7%	Met
	Charter School				
	Total ADA/Enrollment	9,378	9,598		
2nd Subsequent Year (2024-25)	District Regular	9,378	9,598	97.7%	Met
	Charter School				
	Total ADA/Enrollment	9,378	9,598		

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)	9,440.76	9,440.76	9,440.76	9,440.76
b. Prior Year ADA (Funded)		9,440.76	9,440.76	9,440.76
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	103,055,444.00	107,097,277.00	111,097,324.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	6,760,437.13	5,761,833.50	4,466,112.42
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)	6.6%	5.4%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):	5.56% to 7.56%	4.38% to 6.38%	3.02% to 5.02%

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)	25,820,002.00	25,820,002.00	25,820,002.00	25,820,002.00
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)	96,361,358.00	103,055,444.00	107,097,277.00	111,097,324.00
District's Projected Change in LCFF Revenue:		6.95%	3.92%	3.73%
LCFF Revenue Standard		5.56% to 7.56%	4.38% to 6.38%	3.02% to 5.02%
Status:		Met	Not 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)

Based on estimated COLA % and no drop in ADA

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	80,400,370.52	90,771,813.03
Second Prior Year (2020-21)	79,499,253.23	88,239,947.11	90.1%
First Prior Year (2021-22)	80,374,376.14	93,000,025.68	86.4%
Historical Average Ratio:			88.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%
	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	85,165,126.00	95,260,254.00	89.4%
1st Subsequent Year (2023-24)	86,116,518.00	96,190,782.00	89.5%	Met
2nd Subsequent Year (2024-25)	86,754,791.00	97,035,330.00	89.4%	Met

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

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

- 1a. STANDARD 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):	6.56%	5.38%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.44% to 16.56%	-4.62% to 15.38%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.56% to 11.56%	0.38% to 10.38%	-0.98% to 9.02%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	9,214,841.62		
Budget Year (2022-23)	10,816,697.00	17.38%	Yes
1st Subsequent Year (2023-24)	4,052,831.00	(62.53%)	Yes

2nd Subsequent Year (2024-25)	4,052,831.00	0.00%	No
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Explanation:
(required if Yes)

Actual revenues budgeted once received

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

First Prior Year (2021-22)	12,750,447.47		
Budget Year (2022-23)	10,639,878.00	(16.55%)	Yes
1st Subsequent Year (2023-24)	10,839,341.00	1.87%	No
2nd Subsequent Year (2024-25)	11,395,155.00	5.13%	No

Explanation:
(required if Yes)

Other State revenue budgeted once received (MAA Revenue)

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

First Prior Year (2021-22)	12,068,442.45		
Budget Year (2022-23)	12,422,383.00	2.93%	No
1st Subsequent Year (2023-24)	12,422,383.00	0.00%	Yes
2nd Subsequent Year (2024-25)	12,422,383.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenues budgeted once received.

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

First Prior Year (2021-22)	10,341,302.96		
Budget Year (2022-23)	14,287,579.00	38.16%	Yes
1st Subsequent Year (2023-24)	11,732,668.00	(17.88%)	Yes
2nd Subsequent Year (2024-25)	12,623,287.00	7.59%	No

Explanation:
(required if Yes)

School site carry over funds from 2021-22 are included in estimated actuals but not budgeted for in 2022-23 Budget.

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

First Prior Year (2021-22)	14,362,116.20		
Budget Year (2022-23)	12,069,980.00	(15.96%)	Yes
1st Subsequent Year (2023-24)	8,577,131.00	(28.94%)	Yes
2nd Subsequent Year (2024-25)	8,746,100.00	1.97%	No

Explanation:
(required if Yes)

Expenditures funded with donation and abatement funds are not added to budget until received.

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)	34,033,731.54		
Budget Year (2022-23)	33,878,958.00	(.45%)	Met
1st Subsequent Year (2023-24)	27,314,555.00	(19.38%)	Not Met
2nd Subsequent Year (2024-25)	27,870,369.00	2.03%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	24,703,419.16		
Budget Year (2022-23)	26,357,559.00	6.70%	Met
1st Subsequent Year (2023-24)	20,309,799.00	(22.95%)	Not Met
2nd Subsequent Year (2024-25)	21,369,387.00	5.22%	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)

Actual revenues budgeted once received

Explanation:

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

Other State revenue budgeted once received (MAA Revenue)

Explanation:

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

Other Local Revenues budgeted once received.

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

Explanation:

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

School site carry over funds from 2021-22 are included in estimated actuals but not budgeted for in 2022-23 Budget.

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

Expenditures funded with donation and abatement funds are not added to budget until received.

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

<input type="text" value="131,142,633.00"/>	<input type="text" value="3,934,278.99"/>	<input type="text" value="0.00"/>	<input type="text" value="Not Met"/>
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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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

RRMA expenditures are tracked in resource 08150.0 and goals 00021 & 00022

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)	3,546,707.97	3,647,444.25	4,042,786.68
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,885,166.56	17,194,803.00	14,808,673.58
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	19,431,874.53	20,842,247.25	18,851,460.26
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	118,223,598.90	121,581,474.94	134,759,557.02
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)	118,223,598.90	121,581,474.94	134,759,557.02
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.4%	17.1%	14.0%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

5.5%	5.7%	4.7%
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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)	(1,070,874.45)	91,199,033.56	1.2%	Met
Second Prior Year (2020-21)	1,861,143.21	88,415,734.11	N/A	Met
First Prior Year (2021-22)	(3,451,555.95)	93,000,025.68	3.7%	Met
Budget Year (2022-23) (Information only)	(755,630.00)	95,260,254.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	23,550,327.00	27,086,412.69	N/A	Met
Second Prior Year (2020-21)	22,990,304.00	26,015,538.24	N/A	Met
First Prior Year (2021-22)	21,522,670.00	27,876,681.45	N/A	Met
Budget Year (2022-23) (Information only)	24,425,125.50			

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.)	9,378	9,305	9,305
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?
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)	137,690,032.00	132,541,967.00	134,479,381.00
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)	137,690,032.00	132,541,967.00	134,479,381.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,130,700.96	3,976,259.01	4,034,381.43
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)	4,130,700.96	3,976,259.01	4,034,381.43

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)	4,130,700.96	3,976,258.98	4,034,381.37
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,847,910.26	16,078,139.88	20,430,832.97
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)	17,978,611.22	20,054,398.86	24,465,214.34
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.06%	15.13%	18.19%
District's Reserve Standard (Section 10B, Line 7):	4,130,700.96	3,976,259.01	4,034,381.43
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

First Prior Year (2021-22)	(10,804,504.72)			
Budget Year (2022-23)	(11,769,050.00)	964,545.28	8.9%	Met
1st Subsequent Year (2023-24)	(12,357,503.00)	588,453.00	5.0%	Met
2nd Subsequent Year (2024-25)	(12,975,378.00)	617,875.00	5.0%	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)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	15	Fund 01 - General Fund	Fund 01 - General Fund	268,086
Certificates of Participation				
General Obligation Bonds	15	Fund 01 - General Fund	Fund 01 - General Fund	125,513,440
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				2,489,921
Other Long-term Commitments (do not include OPEB):				
Clean renewable energy bonds	13	Fund 01 - General Fund	Fund 01 - General Fund	10,901,000

TOTAL:					139,172,447
Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2021-22)	(2022-23)	(2023-24)	(2024-25)	
	Annual Payment	Annual Payment	Annual Payment	Annual Payment	
	(P & I)	(P & I)	(P & I)	(P & I)	
Leases	114,780	78,059	78,059	78,059	
Certificates of Participation					
General Obligation Bonds	5,132,799	5,132,799	5,132,799	5,132,799	
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (continued):					
Clean renewable energy bonds	690,000	690,000	690,000	690,000	
Total Annual Payments:	5,937,579	5,900,858	5,900,858	5,900,858	
Has total annual payment increased over prior year (2021-22)?	No	No	No	No	

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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)

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
	447,680	

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	30,622,503.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	30,622,503.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,000.00	25,000.00	25,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	343,420.00	343,420.00	343,420.00
d. Number of retirees receiving OPEB benefits	189.00	189.00	189.00

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	0.00
b. Unfunded liability for self-insurance programs	0.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	481	481	481	481

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:	Jun 15, 2022		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:	Jun 15, 2022		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes		
	If Yes, date of budget revision board adoption:	Jun 15, 2022		
4.	Period covered by the agreement:	Begin Date: <table border="1"><tr><td></td></tr></table> End Date: <table border="1"><tr><td></td></tr></table>		

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)?	Yes	Yes	Yes

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

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

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?

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	364.6	364.6	364.6	364.6

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 15, 2022

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?

Yes

If Yes, date of budget revision board adoption:

Jun 15, 2022

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)?		Yes	Yes

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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	75	75	75	75

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

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)?

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes	Yes
Total cost of salary settlement	479779	479779	479779
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	0.0%	0.0%

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

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

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 29, 2022

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
