



# LOMPOC UNIFIED SCHOOL DISTRICT

## Public Hearing 2022-23 Original Budget June 14, 2022

### **Superintendent**

Trevor McDonald

### **Assistant Supt., Business Services**

Douglas Sorum

### **Interim Director of Fiscal Services**

Jennifer Morgan

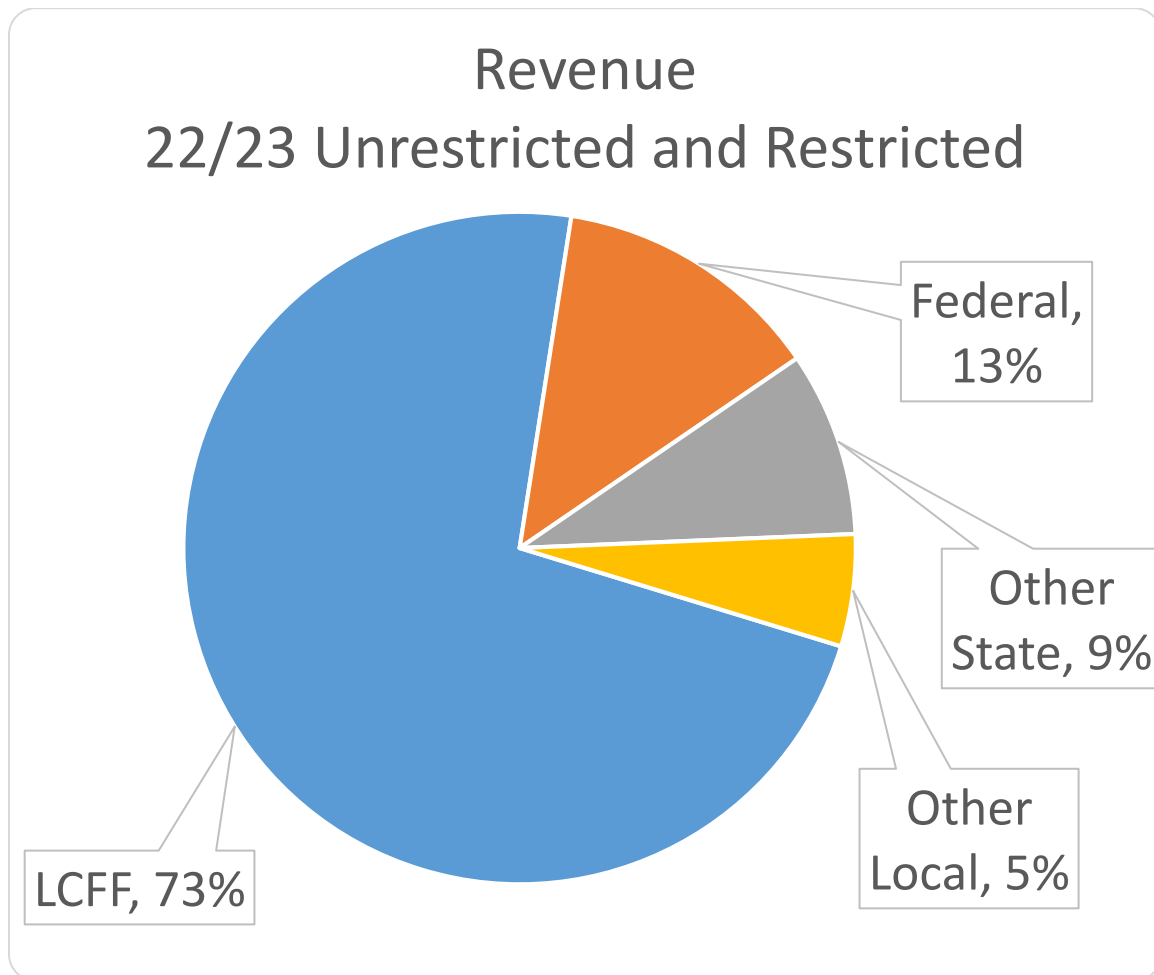
LOMPOC UNIFIED SCHOOL DISTRICT  
2022-23 ORIGINAL BUDGET

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# LOMPOC UNIFIED SCHOOL DISTRICT

## 2022-2023 ORIGINAL BUDGET

### REVENUES



#### **Unrestricted LCFF Sources (Local Control Funding Formula):**

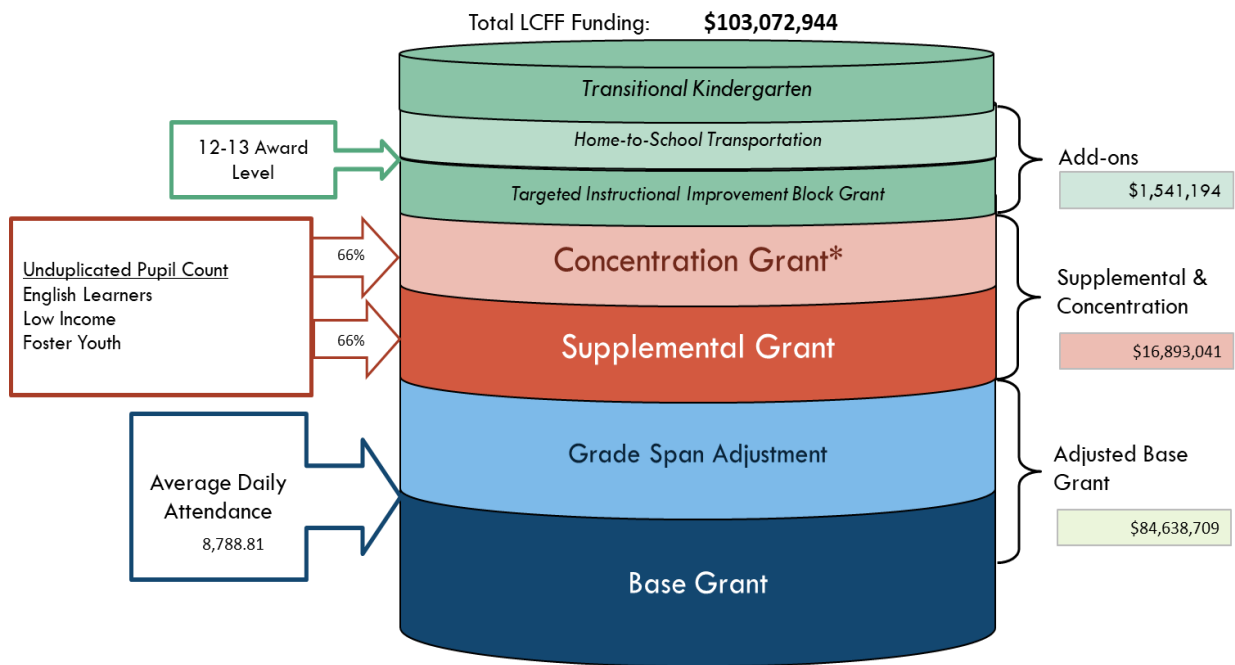
The total LCFF revenues are projected at \$103,072,944.

Under the LCFF funding system, most state categorical programs are eliminated. Instead, the LCFF receives base, supplemental, and concentration grants.

- Provides a uniform base grant, based on the grade span of the pupils, per unit of average daily attendance.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the average daily attendance and the unduplicated pupil percentage (English learners, foster youth, eligible to receive free or reduced lunch). Lompoc Unified's unduplicated pupil percentage is estimated to be 65.54% for year 2022/23.

- Provides a concentration grant equal to 65 percent of the adjusted base grant multiplied by average daily attendance and the percentage of unduplicated pupils exceeding 55 percent of a district's enrollment.
- LCFF growth estimates will be limited to cost-of-living percentage adjustments.

### Components of Unrestricted LCFF Entitlement



### Restricted LCFF Sources

Special Education taxes transferred to districts from the County are projected at **\$2,407,363.**

**Federal Revenue Budget:**

Federal revenues are projected at **\$18,829,508**. The following is the breakdown of Federal program revenues:

Impact Aid	1,117,919
Special Ed	1,861,712
Special Ed Preschool	63,740
Title I	2,549,638
CSI	403,438
ESSER II	4,009,073
ESSER III	7,514,267
ESSER III LL	330,470
Perkins	95,340
Title II	356,333
Title IV	183,733
Title III	155,610
Title IX - Homeless Youth	73,050
Youth Violence Prevention	115,185
	<b>\$ 18,829,508</b>

**State Revenue Budget:**

State revenues are projected at **\$12,884,352**. The following is a breakdown of State program revenues:

Mandate Block Grant	380,263
Unrestricted Lottery	1,486,099
Restricted Lottery	592,616
ELO Program	1,869,302
Other	32,078
ASES	633,990
Prekinder Planning	230,399
Educator Effectiveness	469,926
CTEIG	493,913
Special Ed Mental Health	379,277
A-G Learning Loss	180,401
In-Person Instruction	245,304
STRS on Behalf	5,890,784
	<b>\$ 12,884,352</b>

**Local Revenue Budget:**

The total Local revenues are projected at **\$7,812,209**. The following is a breakdown of local revenues:

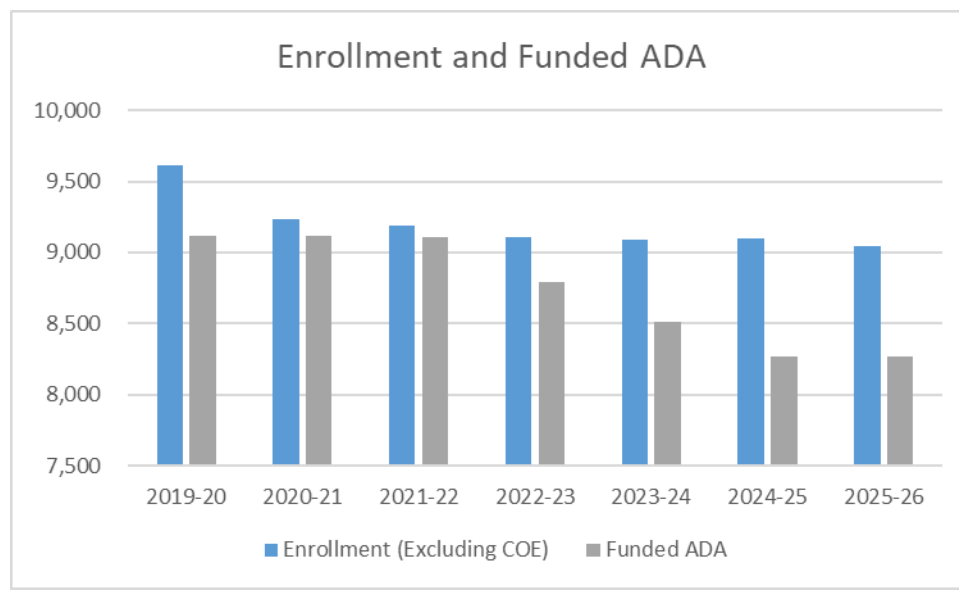
E-Rate	975,230
Facility Use	9,450
Interest	75,000
Other	171,283
Transfer from JPA	6,059,827
Medi-Cal	122,149
FSA Grants	124,270
First 5 Grant	150,000
MAA	125,000
	<b>\$ 7,812,209</b>

## ENROLLMENT AND ADA (AVERAGE DAILY ATTENDANCE)

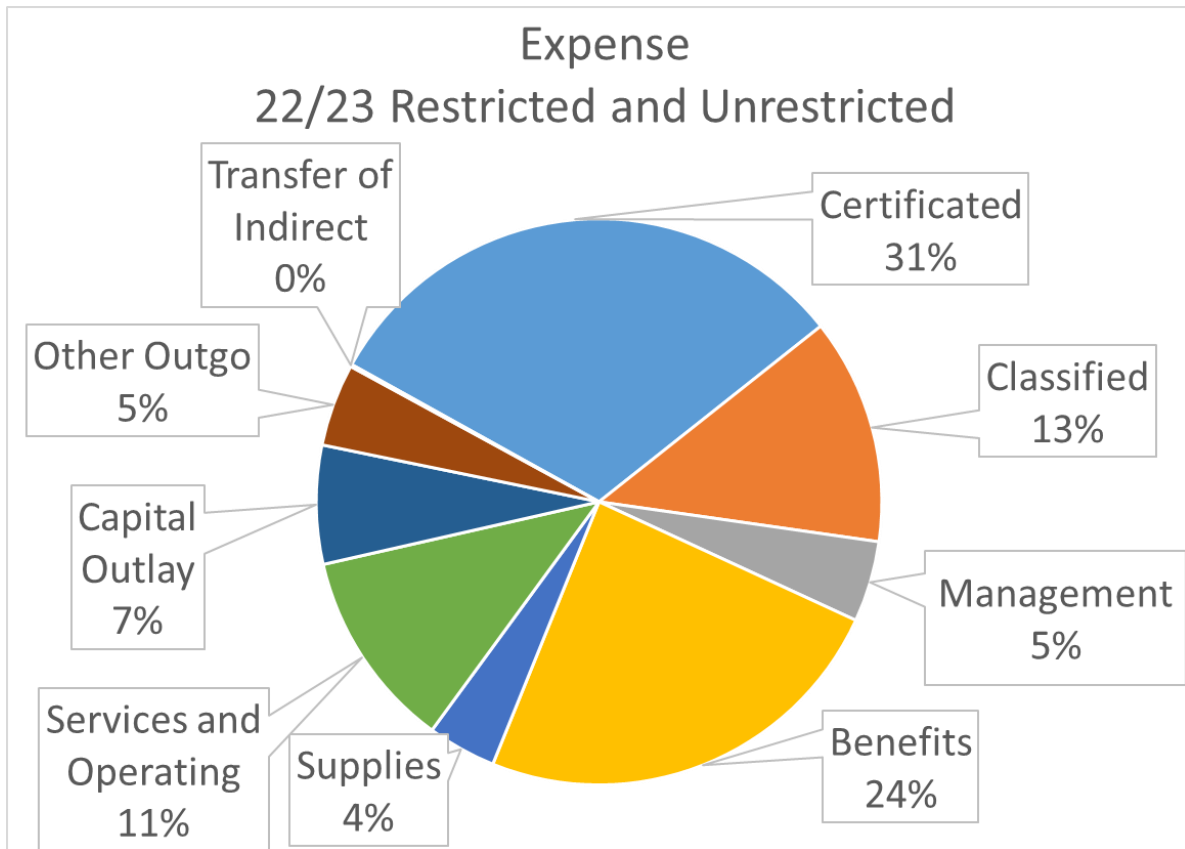
For the year 2022-23, the projected actual ADA is 8283. Hold harmless allows LUSD to be funded at the higher of the prior year, current year or average of the prior three years' actual ADA. In 2022-23 Lompoc Unified will be funded using the average which is projected to result in funded ADA of 8789.

Lompoc Unified is projecting the decline in enrollment will slow and will be offset by additional eligibility for enrollment in transitional kindergarten. Attendance rates are projected to be better than year 2021-22.

### Enrollment & ADA



## EXPENDITURES



### Authorized Staffing All Funds

Certificated 575.8 FTE  
Certificated Management 43 FTE  
Classified 473 FTE  
Classified Management 11 FTE  
Confidential 4 FTE



<b>2022-23 Original Budget</b>	
<b>Salaries</b>	
Certificated	47,867,527
Classified	19,759,989
Management	7,070,806
Employee Benefits	35,622,775
Supplemental Employee Retirement Program	1,478,839
	<b>111,799,936</b>
<b>Books and Supplies</b>	
Materials, Supplies	3,643,492
Textbooks	2,375,235
	<b>6,018,727</b>
<b>Services and Other Operating Expenditures</b>	
Subagreements for Services	2,946,776
Travel and Conference	802,787
Dues and Memberships	73,302
Insurance	1,044,528
Utilities	2,696,470
Rentals, Leases, Repairs	640,383
Transfer of Direct Cost	(2,694)
Professional/Consulting Services	8,725,539
Communications	496,931
	<b>17,424,022</b>
<b>Capital Outlay</b>	
Land Improvements	25,637
Buildings and Improvements	8,919,978
Equipment	1,422,092
	<b>10,367,707</b>
<b>Other Outgo</b>	
Tuition	869,097
Payments to County Offices	5,632,023
Payments to JPA (SELPA)	150,390
Transfer of Indirect Cost	(183,990)
Debt Service	555,678
	<b>7,023,198</b>
<b>Total Projected Expenditures</b>	<b>152,633,590</b>

## MULTI-YEAR PROJECTIONS AND ASSUMPTIONS

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. This is accomplished by preparing a Multi-Year Projection report that shows projected revenues and expenditures for the current and each of the next two years. The Lompoc Unified School District Multi-Year Projection reflects that the district will be able to meet its financial obligations.

The following chart reflects the budget assumptions:

	2022-23	2023-24	2024-25
	Original	Projected	Projected
State Entitlement Factors	Budget	Year 1	Year 2
Statutory COLA (Cost of Living Adjustments)	6.56%	5.38%	4.02%
FCMAT Simulator - \$/ADA	\$11,728	\$12,388	\$12,879
FCMAT Sim - Unduplicated Count %	65.54%	65.64%	65.28%
Funded ADA	8789	8514	8272
Estimated Actual ADA	8283	8260	8272
Enrollment	9111	9087	9099
Indirect Cost	6.43%	6.43%	6.43%
<b>Salaries</b>			
Step/Column	1.05%	0.91%	1.07%
Health and Welfare Increase	8.00%	4.00%	4.00%
Retirement Benefits - STRS	19.10%	19.10%	19.10%
Retirement Benefits - PERS	25.37%	25.20%	24.60%
Statutory Benefits- - Certificated	3.07%	2.77%	2.77%
Statutory Benefits- - Classified	9.27%	8.97%	8.97%
<b>Contributions</b>			
Routine Restricted Maintenance	\$4,063,974	\$3,934,768	\$3,908,345
Special Education Contribution	\$13,789,189	\$14,041,126	\$14,311,086
Transportation Contribution	\$1,569,781	\$1,584,043	\$1,598,412

## Multi-year Projection

Original Budget Unrestricted and Restricted Fiscal Year 2022-23	Year 1	Year 2	Year 3
	2022-23	2023-24	2024-25
	Original Budget	Projected	Projected
Funded ADA	8,789	8,514	8,272
Total Revenues Before Transfers In	145,006,375	143,933,386	133,927,597
Transfers in From Other Funds	2,250,000	2,000,000	-
<b>Total Revenues After Transfers In</b>	<b>\$ 147,256,375</b>	<b>\$ 145,933,386</b>	<b>\$ 133,927,597</b>
Ongoing Expenses	138,411,809	143,239,031	134,691,019
Other Post Employment Benefit Payments	1,478,839	643,529	644,053
Textbooks	2,375,235	2,346,000	836,000
Capital Outlay	10,367,707	1,360,000	
<b>Total Expenditures</b>	<b>\$ 152,633,590</b>	<b>\$ 147,588,560</b>	<b>\$ 136,171,072</b>
Net Increase/Decrease to Fund Balance	(5,377,214)	(1,655,174)	(2,243,475)
<b>Net Beginning Fund Balance</b>	<b>\$ 20,307,379</b>	<b>\$ 14,930,165</b>	<b>\$ 13,274,990</b>
<b>Ending Fund Balance</b>	<b>\$ 14,930,165</b>	<b>\$ 13,274,990</b>	<b>\$ 11,031,515</b>

Original Budget Unrestricted Fiscal Year 2022-23	Year 1	Year 2	Year 3
	2022-23	2023-24	2024-25
	Original Budget	Projected	Projected
Funded ADA	8,789	8,514	8,272
Total Revenues Before Transfers In	107,320,266	108,491,658	109,521,698
Transfers in From Other Funds	2,250,000	2,000,000	-
Contribution to Restricted Resources	(18,143,763)	(18,077,597)	(18,319,431)
<b>Total Revenues After Transfers In</b>	<b>\$ 91,426,503</b>	<b>\$ 92,414,061</b>	<b>\$ 91,202,267</b>
Ongoing Expenses	89,079,257	89,450,104	91,040,992
Other Post Employment Benefit Payments	1,455,017	619,614	619,995
Textbooks	1,300,243	1,823,280	329,045
Capital Outlay	3,452,287	1,360,000	
<b>Total Expenditures</b>	<b>\$ 95,286,803</b>	<b>\$ 93,252,998</b>	<b>\$ 91,990,032</b>
Net Increase/Decrease to Fund Balance	(3,860,300)	(838,937)	(787,765)
<b>Net Beginning Fund Balance</b>	<b>\$ 12,551,919</b>	<b>\$ 8,691,619</b>	<b>\$ 7,852,682</b>
<b>Ending Fund Balance</b>	<b>\$ 8,691,619</b>	<b>\$ 7,852,682</b>	<b>\$ 7,064,917</b>

## Ending Fund Balance

The Reserves and Components of Ending Fund Balance are as follows:

<b>Fund 01 General Fund</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Components of Ending Fund Balance	14,930,165	13,274,990	11,031,515
3% Required Reserve	4,579,008	4,427,657	4,085,132
2% Board Policy Reserve	3,052,672	2,951,771	2,723,421
Revolving Cash	5,000	5,000	5,000
Stores	27,119	27,119	27,119
Prepaid Expenditures	17,191	17,191	17,191
Restricted Programs	6,238,546	5,422,309	3,966,598
LCFF Supplemental & Concentration	16,102	423,944	60,994
Lottery-Instructional Materials	994,527	-	146,059
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Fund 17 Special Reserve Fund</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Components of Ending Fund Balance	7,442,443	5,442,443	5,442,443
Committed for Energy Project Payments	1,217,497	622,474	-
Committed for OPEB Payments	1,180,311	590,156	-
Supplemental & Concentration Carryover and Textbooks	5,044,635	4,229,813	5,442,443
<b>Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Factors Impacting 22/23 Budget

- The employer paid health and welfare benefit cost has increased by 8% compared to the prior year.
- The projected funded ADA is about 318 students lower than 2021-22. This results in a loss of \$3.7 million. The projected loss is 2023-24 is 275 or \$3.4 million. In 2024-25 the loss is 242 ADA or \$3.1 million.
- The increases in revenue due to the higher COLA percentages is allowing the district to maintain similar levels of LCFF revenue despite the losses due to ADA. In this projection, it increases 3.2% in 2022-23, 2.3% in 2023-24 and 1% in 2024-25.
- The Governor's May Revision includes additional LCFF revenue as an increase to the base grant that is not included in the 2022-23 Original Budget.
- The May Revision includes one-time discretionary dollars that are not included in this budget.
- This budget includes a Transitional Kindergarten Add-on totaling \$455,706
- Employer paid retirement plan contributions for certificated employees increased from 16.92% to 19.1%. For classified employees, the rate increased from 22.91% to 25.37%. The rates are not projected to increase in future years.

## OTHER FUNDS

### STUDENT ACTIVITY – FUND 08

The projected fund balance is \$585,523.

### ADULT EDUCATION – FUND 11

The projected fund balance is \$1,367,973.

### CHILD NUTRITION SERVICES – FUND 13

The projected fund balance is \$2,169,689.

### DEFERRED MAINTENANCE – FUND 14

The projected fund balance is \$332,649.

### SPECIAL RESERVE – FUND 17

The projected fund balance is \$7,442,443.

### CAPITAL FACILITIES (DEVELOPER FEES) – FUND 25

The projected fund balance is \$1,173,978.

### COUNTY SCHOOL FACILITIES (MANZANITA CHARTER SCHOOL FACILITIES PROGRAM) – FUND 35

The projected fund balance is \$440,456.

### SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS – FUND 40

The projected fund balance is \$259,586.

- Athletics \$259,586
- Other \$0

### BOND INTEREST AND REDEMPTION – FUND 51

The projected fund balance is \$2,311,547.

(Managed by the county treasury)

Budget, July 1  
Budget 2022-23

**Technical Review Checks**

Phase - All

Display - All Technical Checks

Lompoc Unified

Santa Barbara County

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**IMPORT CHECKS**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid.

**Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid.

**Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.

**Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid.

**Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid.

**Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid.

**Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.

**Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

**Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid.

**Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid.

**Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

**Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

**Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

**Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

**Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**INTRA FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

## **SUPPLEMENTAL CHECKS**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**



<b>BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.</b>	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.</b>	<b><u>Passed</u></b>
<b>ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.</b>	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.</b>	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)</b>	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.</b>	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.</b>	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.</b>	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning) - All versions are current.</b>	<b><u>Passed</u></b>

Budget, July 1  
Estimated Actuals 2021-22  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Lompoc Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

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**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

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**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. **Passed**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7422	5100	(\$25,595.00)

Explanation: A refund was received to offset an expense posted in the prior year.

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**AR-AP-POSITIVE - (Warning)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data Form A must be provided. **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

G = General Ledger Data; S =  
Supplemental Data

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

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

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	99,946,760.00	2,406,875.00	102,353,635.00	103,072,944.00	2,407,363.00	105,480,307.00	3.1%
2) Federal Revenue		8100-8299	1,154,124.00	16,859,837.32	18,013,961.32	1,117,919.00	17,711,588.72	18,829,507.72	4.5%
3) Other State Revenue		8300-8599	2,045,569.71	18,320,189.50	20,365,759.21	1,898,439.71	10,985,911.94	12,884,351.65	-36.7%
4) Other Local Revenue		8600-8799	1,992,384.46	6,668,250.21	8,660,634.67	1,230,962.98	6,581,246.00	7,812,208.98	-9.8%
5) TOTAL, REVENUES			105,138,838.17	44,255,152.03	149,393,990.20	107,320,265.69	37,686,109.66	145,006,375.35	-2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,200,626.46	11,205,247.50	52,405,873.96	41,683,910.95	12,179,206.39	53,863,117.34	2.8%
2) Classified Salaries		2000-2999	13,274,438.78	5,386,517.46	18,660,956.24	14,447,122.67	6,388,081.79	20,835,204.46	11.7%
3) Employee Benefits		3000-3999	20,527,550.44	11,849,456.30	32,377,006.74	23,438,813.66	13,662,800.75	37,101,614.41	14.6%
4) Books and Supplies		4000-4999	1,976,958.38	8,202,964.91	10,179,923.29	3,041,563.70	2,977,163.12	6,018,726.82	-40.9%
5) Services and Other Operating Expenditures		5000-5999	9,258,105.13	13,367,800.02	22,625,905.15	9,569,798.06	7,854,223.71	17,424,021.77	-23.0%
6) Capital Outlay		6000-6999	549,527.27	2,616,001.78	3,165,529.05	3,452,286.77	6,915,420.50	10,367,707.27	227.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	518,982.00	6,409,603.00	6,928,585.00	555,677.63	6,651,510.00	7,207,187.63	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,120,274.11)	941,581.11	(178,693.00)	(902,370.34)	718,380.34	(183,990.00)	3.0%
9) TOTAL, EXPENDITURES			86,185,914.35	59,979,172.08	146,165,086.43	95,286,803.10	57,346,786.60	152,633,589.70	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,952,923.82	(15,724,020.05)	3,228,903.77	12,033,462.59	(19,660,676.94)	(7,627,214.35)	-336.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	2,250,000.00	0.00	2,250,000.00	New
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	(18,002,626.07)	18,002,626.07	0.00	(18,143,762.77)	18,143,762.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,002,626.07)	18,002,626.07	0.00	(15,893,762.77)	18,143,762.77	2,250,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			950,297.75	2,278,606.02	3,228,903.77	(3,860,300.18)	(1,516,914.17)	(5,377,214.35)	-266.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,601,621.26	5,476,853.92	17,078,475.18	12,551,919.01	7,755,459.94	20,307,378.95	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,601,621.26	5,476,853.92	17,078,475.18	12,551,919.01	7,755,459.94	20,307,378.95	18.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,601,621.26	5,476,853.92	17,078,475.18	12,551,919.01	7,755,459.94	20,307,378.95	18.9%
2) Ending Balance, June 30 (E + F1e)			12,551,919.01	7,755,459.94	20,307,378.95	8,691,618.83	6,238,545.77	14,930,164.60	-26.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	27,119.35	0.00	27,119.35	27,119.35	0.00	27,119.35	0.0%
Prepaid Items		9713	17,190.70	0.00	17,190.70	17,190.70	0.00	17,190.70	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,755,459.94	7,755,459.94	0.00	6,238,545.77	6,238,545.77	-19.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,117,656.37	0.00	8,117,656.37	4,063,301.08	0.00	4,063,301.08	-49.9%
2% Board Policy Reserve	0000	9780	2,923,301.73		2,923,301.73			0.00	
Supplemental/Concentration Grant	0000	9780	3,521,718.55		3,521,718.55			0.00	
Textbooks and Instructional Supplies	1100	9780	1,672,636.09		1,672,636.09			0.00	
Supplemental and Concentration Grant	0000	9780			0.00	16,102.23		16,102.23	
2% Board Policy Reserve	0000	9780			0.00	3,052,671.79		3,052,671.79	
Textbooks and Instructional Supplies	1100	9780			0.00	994,527.06		994,527.06	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,384,952.59	0.00	4,384,952.59	4,579,007.70	0.00	4,579,007.70	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	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)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	53,980,767.00	0.00	53,980,767.00	56,129,818.00	0.00	56,129,818.00	4.0%
Education Protection Account State Aid - Current Year		8012	22,699,667.00	0.00	22,699,667.00	22,433,518.00	0.00	22,433,518.00	-1.2%
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	72,699.00	0.00	72,699.00	76,003.00	0.00	76,003.00	4.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,645,326.00	0.00	16,645,326.00	16,656,358.00	0.00	16,656,358.00	0.1%
Unsecured Roll Taxes		8042	544,220.00	0.00	544,220.00	545,249.00	0.00	545,249.00	0.2%
Prior Years' Taxes		8043	15,471.00	0.00	15,471.00	30,326.00	0.00	30,326.00	96.0%
Supplemental Taxes		8044	977,831.00	0.00	977,831.00	2,057,691.00	0.00	2,057,691.00	110.4%
Education Revenue Augmentation Fund (ERAF)		8045	5,104,943.00	0.00	5,104,943.00	5,324,468.00	0.00	5,324,468.00	4.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	909,579.00	0.00	909,579.00	924,428.00	0.00	924,428.00	1.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			100,950,503.00	0.00	100,950,503.00	104,177,859.00	0.00	104,177,859.00	3.2%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,003,743.00)	0.00	(1,003,743.00)	(1,104,915.00)	0.00	(1,104,915.00)	10.1%
Property Taxes Transfers		8097	0.00	2,406,875.00	2,406,875.00	0.00	2,407,363.00	2,407,363.00	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			99,946,760.00	2,406,875.00	102,353,635.00	103,072,944.00	2,407,363.00	105,480,307.00	3.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	1,154,124.00	0.00	1,154,124.00	1,117,919.00	0.00	1,117,919.00	-3.1%
Special Education Entitlement		8181	0.00	1,811,436.00	1,811,436.00	0.00	1,861,712.00	1,861,712.00	2.8%
Special Education Discretionary Grants		8182	0.00	61,760.00	61,760.00	0.00	63,740.00	63,740.00	3.2%
Child Nutrition Programs		8220	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)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,075,403.00	4,075,403.00		2,549,638.00	2,549,638.00	-37.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		480,902.00	480,902.00		356,333.00	356,333.00	-25.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		320,080.00	320,080.00		155,610.00	155,610.00	-51.4%
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		984,159.00	984,159.00		660,221.00	660,221.00	-32.9%
Career and Technical Education	3500-3599	8290		88,197.00	88,197.00		95,340.00	95,340.00	8.1%
All Other Federal Revenue	All Other	8290	0.00	9,037,900.32	9,037,900.32	0.00	11,968,994.72	11,968,994.72	32.4%
TOTAL, FEDERAL REVENUE			1,154,124.00	16,859,837.32	18,013,961.32	1,117,919.00	17,711,588.72	18,829,507.72	4.5%
<b>OTHER STATE REVENUE</b>									
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	282,795.00	282,795.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	380,263.00	0.00	380,263.00	380,263.00	0.00	380,263.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,633,228.71	655,520.05	2,288,748.76	1,486,098.71	592,616.05	2,078,714.76	-9.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		670,753.40	670,753.40		633,989.87	633,989.87	-5.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		309,918.19	309,918.19		493,913.00	493,913.00	59.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,078.00	16,401,202.86	16,433,280.86	32,078.00	9,265,393.02	9,297,471.02	-43.4%
TOTAL, OTHER STATE REVENUE			2,045,569.71	18,320,189.50	20,365,759.21	1,898,439.71	10,985,911.94	12,884,351.65	-36.7%
<b>OTHER LOCAL REVENUE</b>									
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	165,166.00	165,166.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	9,450.00	0.00	9,450.00	9,450.00	0.00	9,450.00	0.0%
Interest		8660	105,396.00	0.00	105,396.00	75,000.00	0.00	75,000.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	387,314.00	51,400.00	438,714.00	107,170.00	0.00	107,170.00	-75.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,490,224.46	1,356,315.21	2,846,539.67	1,039,342.98	521,419.00	1,560,761.98	-45.2%
Tuition		8710	0.00	1,120,231.00	1,120,231.00	0.00	982,139.00	982,139.00	-12.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,975,138.00	3,975,138.00		5,077,688.00	5,077,688.00	27.7%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,992,384.46	6,668,250.21	8,660,634.67	1,230,962.98	6,581,246.00	7,812,208.98	-9.8%
TOTAL, REVENUES			105,138,838.17	44,255,152.03	149,393,990.20	107,320,265.69	37,686,109.66	145,006,375.35	-2.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	33,874,689.60	7,129,329.14	41,004,018.74	34,134,290.44	7,462,489.28	41,596,779.72	1.4%
Certificated Pupil Support Salaries		1200	1,788,246.26	2,857,959.13	4,646,205.39	1,789,944.87	2,980,983.31	4,770,928.18	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,514,226.50	900,782.51	5,415,009.01	4,609,924.27	1,385,666.48	5,995,590.75	10.7%
Other Certificated Salaries		1900	1,023,464.10	317,176.72	1,340,640.82	1,149,751.37	350,067.32	1,499,818.69	11.9%
TOTAL, CERTIFICATED SALARIES			41,200,626.46	11,205,247.50	52,405,873.96	41,683,910.95	12,179,206.39	53,863,117.34	2.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	645,625.16	3,019,421.93	3,665,047.09	888,640.95	3,656,909.50	4,545,550.45	24.0%
Classified Support Salaries		2200	4,559,421.93	1,836,177.26	6,395,599.19	4,986,367.94	2,095,675.10	7,082,043.04	10.7%
Classified Supervisors' and Administrators' Salaries		2300	848,786.95	74,387.21	923,174.16	963,276.86	111,938.60	1,075,215.46	16.5%
Clerical, Technical and Office Salaries		2400	5,428,896.18	302,941.35	5,731,837.53	5,705,928.26	399,256.51	6,105,184.77	6.5%
Other Classified Salaries		2900	1,791,708.56	153,589.71	1,945,298.27	1,902,908.66	124,302.08	2,027,210.74	4.2%
TOTAL, CLASSIFIED SALARIES			13,274,438.78	5,386,517.46	18,660,956.24	14,447,122.67	6,388,081.79	20,835,204.46	11.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,785,836.12	7,445,695.01	14,231,531.13	7,676,556.16	8,097,305.03	15,773,861.19	10.8%
PERS		3201-3202	2,927,420.14	1,283,112.54	4,210,532.68	3,772,816.05	1,699,488.29	5,472,304.34	30.0%
OASDI/Medicare/Alternative		3301-3302	1,568,628.25	583,465.72	2,152,093.97	1,729,440.18	681,497.78	2,410,937.96	12.0%
Health and Welfare Benefits		3401-3402	6,834,805.85	2,222,000.96	9,056,806.81	7,804,830.40	2,839,278.22	10,644,108.62	17.5%
Unemployment Insurance		3501-3502	262,851.94	80,272.09	343,124.03	272,163.65	90,338.87	362,502.52	5.6%
Workers' Compensation		3601-3602	598,494.75	179,318.53	777,813.28	677,298.72	224,843.84	902,142.56	16.0%
OPEB, Allocated		3701-3702	1,472,969.17	42,175.00	1,515,144.17	1,455,016.65	23,822.51	1,478,839.16	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,544.22	13,416.45	89,960.67	50,691.85	6,226.21	56,918.06	-36.7%
TOTAL, EMPLOYEE BENEFITS			20,527,550.44	11,849,456.30	32,377,006.74	23,438,813.66	13,662,800.75	37,101,614.41	14.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,545.29	281,479.89	286,025.18	1,300,242.72	1,074,992.05	2,375,234.77	730.4%
Books and Other Reference Materials		4200	28,508.51	103,550.95	132,059.46	12,378.71	93,420.20	105,798.91	-19.9%
Materials and Supplies		4300	1,757,254.48	6,454,487.37	8,211,741.85	1,592,909.81	1,726,705.44	3,319,615.25	-59.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	186,650.10	1,363,446.70	1,550,096.80	136,032.46	82,045.43	218,077.89	-85.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,976,958.38	8,202,964.91	10,179,923.29	3,041,563.70	2,977,163.12	6,018,726.82	-40.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	229,092.00	4,247,064.64	4,476,156.64	520,412.00	2,426,363.56	2,946,775.56	-34.2%
Travel and Conferences		5200	105,891.34	581,111.86	687,003.20	115,677.80	687,108.87	802,786.67	16.9%
Dues and Memberships		5300	70,757.23	8,110.00	78,867.23	70,092.23	3,210.00	73,302.23	-7.1%
Insurance		5400 - 5450	951,458.40	0.00	951,458.40	1,044,528.40	0.00	1,044,528.40	9.8%
Operations and Housekeeping Services		5500	2,810,319.70	28,550.00	2,838,869.70	2,666,470.00	30,000.00	2,696,470.00	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	530,898.14	196,106.30	727,004.44	505,311.84	135,071.12	640,382.96	-11.9%
Transfers of Direct Costs		5710	(80,214.69)	80,214.69	0.00	(35,176.58)	35,176.58	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,371.34)	0.00	(8,371.34)	(2,965.43)	271.53	(2,693.90)	-67.8%
Professional/Consulting Services and Operating Expenditures		5800	3,113,201.15	8,168,868.01	11,282,069.16	4,245,177.54	4,480,361.38	8,725,538.92	-22.7%
Communications		5900	1,535,073.20	57,774.52	1,592,847.72	440,270.26	56,660.67	496,930.93	-68.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,258,105.13	13,367,800.02	22,625,905.15	9,569,798.06	7,854,223.71	17,424,021.77	-23.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	103,392.02	1,029,739.00	1,133,131.02	0.00	25,637.00	25,637.00	-97.7%
Buildings and Improvements of Buildings		6200	85,366.00	1,013,675.78	1,099,041.78	2,465,615.79	6,454,362.50	8,919,978.29	711.6%
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	360,769.25	572,587.00	933,356.25	986,670.98	435,421.00	1,422,091.98	52.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			549,527.27	2,616,001.78	3,165,529.05	3,452,286.77	6,915,420.50	10,367,707.27	227.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,104,884.00	1,104,884.00	0.00	869,097.00	869,097.00	-21.3%
Payments to County Offices		7142	0.00	5,233,567.00	5,233,567.00	0.00	5,632,023.00	5,632,023.00	7.6%
Payments to JPAs		7143	0.00	71,152.00	71,152.00	0.00	150,390.00	150,390.00	111.4%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	385,965.00	0.00	385,965.00	382,360.23	0.00	382,360.23	-0.9%
Other Debt Service - Principal		7439	133,017.00	0.00	133,017.00	173,317.40	0.00	173,317.40	30.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			518,982.00	6,409,603.00	6,928,585.00	555,677.63	6,651,510.00	7,207,187.63	4.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(941,581.11)	941,581.11	0.00	(718,380.34)	718,380.34	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(178,693.00)	0.00	(178,693.00)	(183,990.00)	0.00	(183,990.00)	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,120,274.11)	941,581.11	(178,693.00)	(902,370.34)	718,380.34	(183,990.00)	3.0%
TOTAL, EXPENDITURES			86,185,914.35	59,979,172.08	146,165,086.43	95,286,803.10	57,346,786.60	152,633,589.70	4.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									

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)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	2,250,000.00	0.00	2,250,000.00	New
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	2,250,000.00	0.00	2,250,000.00	New
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(18,002,626.07)	18,002,626.07	0.00	(18,143,762.77)	18,143,762.77	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			(18,002,626.07)	18,002,626.07	0.00	(18,143,762.77)	18,143,762.77	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(18,002,626.07)	18,002,626.07	0.00	(15,893,762.77)	18,143,762.77	2,250,000.00	New

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	99,946,760.00	2,406,875.00	102,353,635.00	103,072,944.00	2,407,363.00	105,480,307.00	3.1%
2) Federal Revenue		8100-8299	1,154,124.00	16,859,837.32	18,013,961.32	1,117,919.00	17,711,588.72	18,829,507.72	4.5%
3) Other State Revenue		8300-8599	2,045,569.71	18,320,189.50	20,365,759.21	1,898,439.71	10,985,911.94	12,884,351.65	-36.7%
4) Other Local Revenue		8600-8799	1,992,384.46	6,668,250.21	8,660,634.67	1,230,962.98	6,581,246.00	7,812,208.98	-9.8%
5) TOTAL, REVENUES			105,138,838.17	44,255,152.03	149,393,990.20	107,320,265.69	37,686,109.66	145,006,375.35	-2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	49,029,198.43	36,433,406.41	85,462,604.84	53,767,342.23	29,324,317.87	83,091,660.10	-2.8%
2) Instruction - Related Services	2000-2999		11,140,506.41	3,524,537.01	14,665,043.42	10,647,716.95	3,722,804.98	14,370,521.93	-2.0%
3) Pupil Services	3000-3999		7,817,501.50	6,363,094.86	14,180,596.36	8,573,071.57	5,522,024.98	14,095,096.55	-0.6%
4) Ancillary Services	4000-4999		1,499,742.73	74,376.00	1,574,118.73	1,589,711.98	80,599.85	1,670,311.83	6.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,928,696.37	1,466,215.99	8,394,912.36	8,692,015.43	1,258,255.12	9,950,270.55	18.5%
8) Plant Services	8000-8999		9,250,286.91	5,707,938.81	14,958,225.72	11,460,267.31	10,787,273.80	22,247,541.11	48.7%
9) Other Outgo	9000-9999		519,982.00	6,409,603.00	6,929,585.00	556,677.63	6,651,510.00	7,208,187.63	4.0%
10) TOTAL, EXPENDITURES			86,185,914.35	59,979,172.08	146,165,086.43	95,286,803.10	57,346,786.60	152,633,589.70	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,952,923.82	(15,724,020.05)	3,228,903.77	12,033,462.59	(19,660,676.94)	(7,627,214.35)	-336.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	2,250,000.00	0.00	2,250,000.00	New
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	(18,002,626.07)	18,002,626.07	0.00	(18,143,762.77)	18,143,762.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,002,626.07)	18,002,626.07	0.00	(15,893,762.77)	18,143,762.77	2,250,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			950,297.75	2,278,606.02	3,228,903.77	(3,860,300.18)	(1,516,914.17)	(5,377,214.35)	-266.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,601,621.26	5,476,853.92	17,078,475.18	12,551,919.01	7,755,459.94	20,307,378.95	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,601,621.26	5,476,853.92	17,078,475.18	12,551,919.01	7,755,459.94	20,307,378.95	18.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,601,621.26	5,476,853.92	17,078,475.18	12,551,919.01	7,755,459.94	20,307,378.95	18.9%
2) Ending Balance, June 30 (E + F1e)			12,551,919.01	7,755,459.94	20,307,378.95	8,691,618.83	6,238,545.77	14,930,164.60	-26.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	27,119.35	0.00	27,119.35	27,119.35	0.00	27,119.35	0.0%
Prepaid Items		9713	17,190.70	0.00	17,190.70	17,190.70	0.00	17,190.70	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,755,459.94	7,755,459.94	0.00	6,238,545.77	6,238,545.77	-19.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,117,656.37	0.00	8,117,656.37	4,063,301.08	0.00	4,063,301.08	-49.9%
2% Board Policy Reserve	0000	9780	2,923,301.73		2,923,301.73			0.00	
Supplemental/Concentration Grant	0000	9780	3,521,718.55		3,521,718.55			0.00	
Textbooks and Instructional Supplies	1100	9780	1,672,636.09		1,672,636.09			0.00	
Supplemental and Concentration Grant	0000	9780			0.00	16,102.23		16,102.23	
2% Board Policy Reserve	0000	9780			0.00	3,052,671.79		3,052,671.79	
Textbooks and Instructional Supplies	1100	9780			0.00	994,527.06		994,527.06	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,384,952.59	0.00	4,384,952.59	4,579,007.70	0.00	4,579,007.70	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	4,039.15	4,039.15
6266	Educator Effectiveness, FY 2021-22	2,295,631.00	2,557,933.00
6300	Lottery: Instructional Materials	588,070.00	0.00
6512	Special Ed: Mental Health Services	111,012.00	226,989.00
6537	Special Ed: Learning Recovery Support	361,519.62	361,519.62
6547	Special Education Early Intervention Preschool Grant	368,355.00	368,355.00
7085	Learning Communities for School Success Program	923,466.00	400,929.13
7311	Classified School Employee Professional Development Block Grant	67,824.02	67,824.02
7388	SB 117 COVID-19 LEA Response Funds	159,863.00	159,863.00
7413	A-G Learning Loss Mitigation Grant	180,401.00	360,802.00
7425	Expanded Learning Opportunities (ELO) Grant	293,897.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	315,016.10	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	399,784.26	258,053.86
9010	Other Restricted Local	1,686,581.79	1,472,237.99
Total, Restricted Balance		7,755,459.94	6,238,545.77

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	585,522.72	585,522.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			585,522.72	585,522.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			585,522.72	585,522.72	0.0%
2) Ending Balance, June 30 (E + F1e)			585,522.72	585,522.72	0.0%
Components of Ending Fund Balance					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	585,522.72	585,522.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	585,522.72	585,522.72	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			585,522.72	585,522.72	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			585,522.72	585,522.72	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			585,522.72	585,522.72	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	585,522.72	585,522.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	585,522.72	585,522.72
Total, Restricted Balance		585,522.72	585,522.72

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	235,913.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,108,283.00	1,134,681.98	2.4%
4) Other Local Revenue		8600-8799	94,204.14	5,000.00	-94.7%
5) TOTAL, REVENUES			1,438,400.14	1,139,681.98	-20.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	564,358.13	416,538.93	-26.2%
2) Classified Salaries		2000-2999	152,605.85	96,772.67	-36.6%
3) Employee Benefits		3000-3999	288,910.23	270,958.77	-6.2%
4) Books and Supplies		4000-4999	115,396.66	146,635.61	27.1%
5) Services and Other Operating Expenditures		5000-5999	229,077.00	171,876.00	-25.0%
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	46,903.00	52,200.00	11.3%
9) TOTAL, EXPENDITURES			1,397,250.87	1,154,981.98	-17.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,149.27	(15,300.00)	-137.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,149.27	(15,300.00)	-137.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,342,123.48	1,383,272.75	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,342,123.48	1,383,272.75	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,342,123.48	1,383,272.75	3.1%
2) Ending Balance, June 30 (E + F1e)			1,383,272.75	1,367,972.75	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,041,621.20	1,041,621.20	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	341,651.55	326,351.55	-4.5%
Adult Education Program	0000	9780	341,651.55		
Adult Education Program	0000	9780		326,351.55	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	235,913.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			235,913.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,005,784.00	1,078,906.00	7.3%
All Other State Revenue	All Other	8590	102,499.00	55,775.98	-45.6%
TOTAL, OTHER STATE REVENUE			1,108,283.00	1,134,681.98	2.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Adult Education Fees		8671	11,758.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	77,446.14	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,204.14	5,000.00	-94.7%
TOTAL, REVENUES			1,438,400.14	1,139,681.98	-20.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	288,227.97	184,804.05	-35.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	276,130.16	231,734.88	-16.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			564,358.13	416,538.93	-26.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	13,661.67	7,416.62	-45.7%
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	99,780.72	74,244.45	-25.6%
Other Classified Salaries		2900	39,163.46	15,111.60	-61.4%
TOTAL, CLASSIFIED SALARIES			152,605.85	96,772.67	-36.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	142,914.67	135,334.93	-5.3%
PERS		3201-3202	30,021.66	22,949.08	-23.6%
OASDI/Medicare/Alternative		3301-3302	21,017.85	13,366.30	-36.4%
Health and Welfare Benefits		3401-3402	57,491.52	90,390.98	57.2%
Unemployment Insurance		3501-3502	4,673.46	2,556.63	-45.3%
Workers' Compensation		3601-3602	8,177.04	6,360.85	-22.2%
OPEB, Allocated		3701-3702	24,291.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	323.03	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			288,910.23	270,958.77	-6.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	914.00	500.00	-45.3%
Materials and Supplies		4300	62,428.45	116,135.61	86.0%
Noncapitalized Equipment		4400	52,054.21	30,000.00	-42.4%
TOTAL, BOOKS AND SUPPLIES			115,396.66	146,635.61	27.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,888.07	9,900.00	-16.7%
Dues and Memberships		5300	2,650.00	2,500.00	-5.7%
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	4,619.22	5,000.00	8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,228.44	340.00	-84.7%
Professional/Consulting Services and Operating Expenditures		5800	199,409.85	142,450.00	-28.6%
Communications		5900	8,281.42	11,686.00	41.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,077.00	171,876.00	-25.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	46,903.00	52,200.00	11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			46,903.00	52,200.00	11.3%
TOTAL, EXPENDITURES			1,397,250.87	1,154,981.98	-17.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	235,913.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,108,283.00	1,134,681.98	2.4%
4) Other Local Revenue		8600-8799	94,204.14	5,000.00	-94.7%
5) TOTAL, REVENUES			1,438,400.14	1,139,681.98	-20.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		695,743.51	579,968.40	-16.6%
2) Instruction - Related Services	2000-2999		577,238.68	477,651.24	-17.3%
3) Pupil Services	3000-3999		54,428.93	23,136.34	-57.5%
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		46,903.00	52,200.00	11.3%
8) Plant Services	8000-8999		22,936.75	22,026.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,397,250.87	1,154,981.98	-17.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			41,149.27	(15,300.00)	-137.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,149.27	(15,300.00)	-137.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,342,123.48	1,383,272.75	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,342,123.48	1,383,272.75	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,342,123.48	1,383,272.75	3.1%
2) Ending Balance, June 30 (E + F1e)			1,383,272.75	1,367,972.75	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,041,621.20	1,041,621.20	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	341,651.55	326,351.55	-4.5%
Adult Education Program	0000	9780	341,651.55		
Adult Education Program	0000	9780		326,351.55	
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
6391	Adult Education Program	989,933.65	989,933.65
9010	Other Restricted Local	51,687.55	51,687.55
Total, Restricted Balance		1,041,621.20	1,041,621.20

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,309,277.00	4,309,277.00	0.0%
3) Other State Revenue		8300-8599	271,040.00	271,040.00	0.0%
4) Other Local Revenue		8600-8799	73,824.00	73,824.00	0.0%
5) TOTAL, REVENUES			4,654,141.00	4,654,141.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,462,864.50	1,548,523.71	5.9%
3) Employee Benefits		3000-3999	681,064.41	819,533.24	20.3%
4) Books and Supplies		4000-4999	1,817,229.26	1,801,759.49	-0.9%
5) Services and Other Operating Expenditures		5000-5999	259,680.67	221,774.20	-14.6%
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	131,790.00	131,790.00	0.0%
9) TOTAL, EXPENDITURES			4,352,628.84	4,523,380.64	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			301,512.16	130,760.36	-56.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			301,512.16	130,760.36	-56.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,737,416.54	2,038,928.70	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,737,416.54	2,038,928.70	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,737,416.54	2,038,928.70	17.4%
2) Ending Balance, June 30 (E + F1e)			2,038,928.70	2,169,689.06	6.4%
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	2,038,928.70	2,169,689.06	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,309,277.00	4,309,277.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,309,277.00	4,309,277.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	271,040.00	271,040.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			271,040.00	271,040.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	70,000.00	70,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,824.00	3,824.00	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			73,824.00	73,824.00	0.0%
TOTAL, REVENUES			4,654,141.00	4,654,141.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,283,946.15	1,308,486.63	1.9%
Classified Supervisors' and Administrators' Salaries		2300	163,589.78	205,021.80	25.3%
Clerical, Technical and Office Salaries		2400	15,328.57	35,015.28	128.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,462,864.50	1,548,523.71	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	278,610.25	346,485.83	24.4%
OASDI/Medicare/Alternative		3301-3302	100,653.09	109,382.07	8.7%
Health and Welfare Benefits		3401-3402	246,746.17	306,237.39	24.1%
Unemployment Insurance		3501-3502	7,073.08	7,555.23	6.8%
Workers' Compensation		3601-3602	15,829.76	18,797.28	18.7%
OPEB, Allocated		3701-3702	24,219.00	29,545.46	22.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,933.06	1,529.98	-80.7%
TOTAL, EMPLOYEE BENEFITS			681,064.41	819,533.24	20.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,871.00	73,968.00	-14.9%
Noncapitalized Equipment		4400	10,661.34	10,661.34	0.0%
Food		4700	1,719,696.92	1,717,130.15	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,817,229.26	1,801,759.49	-0.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	15,000.00	0.00	-100.0%
Travel and Conferences		5200	7,092.00	7,092.00	0.0%
Dues and Memberships		5300	1,674.48	1,674.48	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	82,148.00	63,200.00	-23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,531.00	54,531.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,853.90	2,353.90	-38.9%
Professional/Consulting Services and Operating Expenditures		5800	91,281.82	89,081.82	-2.4%
Communications		5900	4,099.47	3,841.00	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,680.67	221,774.20	-14.6%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	131,790.00	131,790.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,790.00	131,790.00	0.0%
TOTAL, EXPENDITURES			4,352,628.84	4,523,380.64	3.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					



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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,309,277.00	4,309,277.00	0.0%
3) Other State Revenue		8300-8599	271,040.00	271,040.00	0.0%
4) Other Local Revenue		8600-8799	73,824.00	73,824.00	0.0%
5) TOTAL, REVENUES			4,654,141.00	4,654,141.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,136,290.84	4,326,190.64	4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		131,790.00	131,790.00	0.0%
8) Plant Services	8000-8999		84,548.00	65,400.00	-22.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,352,628.84	4,523,380.64	3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			301,512.16	130,760.36	-56.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			301,512.16	130,760.36	-56.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,737,416.54	2,038,928.70	17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,737,416.54	2,038,928.70	17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,737,416.54	2,038,928.70	17.4%
2) Ending Balance, June 30 (E + F1e)			2,038,928.70	2,169,689.06	6.4%
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	2,038,928.70	2,169,689.06	6.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,038,928.70	2,169,689.06
Total, Restricted Balance		2,038,928.70	2,169,689.06

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	358,165.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			358,165.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(356,665.00)	1,500.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(356,665.00)	1,500.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	687,814.22	331,149.22	-51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			687,814.22	331,149.22	-51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			687,814.22	331,149.22	-51.9%
2) Ending Balance, June 30 (E + F1e)			331,149.22	332,649.22	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	331,149.22	332,649.22	0.5%
Maintenance	0000	9780	331,149.22		
Maintenance	0000	9780		332,649.22	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	203,748.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	116,462.00	0.00	-100.0%
Equipment		6400	16,224.00	0.00	-100.0%
Equipment Replacement		6500	21,731.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,165.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			358,165.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		358,165.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			358,165.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(356,665.00)	1,500.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(356,665.00)	1,500.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	687,814.22	331,149.22	-51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			687,814.22	331,149.22	-51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			687,814.22	331,149.22	-51.9%
2) Ending Balance, June 30 (E + F1e)			331,149.22	332,649.22	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	331,149.22	332,649.22	0.5%
Maintenance	0000	9780	331,149.22		
Maintenance	0000	9780		332,649.22	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,000.00	36,000.00	0.0%
5) TOTAL, REVENUES			36,000.00	36,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,000.00	36,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,250,000.00	New
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	(2,250,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,000.00	(2,214,000.00)	-6,250.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,620,442.56	9,656,442.56	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,620,442.56	9,656,442.56	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,620,442.56	9,656,442.56	0.4%
2) Ending Balance, June 30 (E + F1e)			9,656,442.56	7,442,442.56	-22.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	2,397,808.00	New
Energy Project Principle and Interest for 23/24 and 24/25	0000	9760		1,217,497.00	
Other Post Employment Benefit payments in 23/24 and 24/25	0000	9760		1,180,311.00	
d) Assigned					
Other Assignments		9780	9,656,442.56	5,044,634.56	-47.8%
Textbooks, Other post employment benefit payments	0000	9780	9,656,442.56		
Textbooks, Supplemental and Concentration Grant Carry over	0000	9780		5,044,634.56	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	36,000.00	36,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,000.00	36,000.00	0.0%
TOTAL, REVENUES			36,000.00	36,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	2,250,000.00	New
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	2,250,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(2,250,000.00)	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,000.00	36,000.00	0.0%
5) TOTAL, REVENUES			36,000.00	36,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			36,000.00	36,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,250,000.00	New
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	(2,250,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,000.00	(2,214,000.00)	-6,250.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,620,442.56	9,656,442.56	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,620,442.56	9,656,442.56	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,620,442.56	9,656,442.56	0.4%
2) Ending Balance, June 30 (E + F1e)			9,656,442.56	7,442,442.56	-22.9%
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	2,397,808.00	New
Energy Project Principle and Interest for 23/24 and 24/25	0000	9760		1,217,497.00	
Other Post Employment Benefit payments in 23/24 and 24/25	0000	9760		1,180,311.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,656,442.56	5,044,634.56	-47.8%
Textbooks, Other post employment benefit payments	0000	9780	9,656,442.56		
Textbooks, Supplemental and Concentration Grant Carryover	0000	9780		5,044,634.56	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,126.00	0.00	-100.0%
5) TOTAL, REVENUES			116,126.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,418.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,418.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			108,708.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			108,708.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,065,270.07	1,173,978.07	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,065,270.07	1,173,978.07	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,065,270.07	1,173,978.07	10.2%
2) Ending Balance, June 30 (E + F1e)			1,173,978.07	1,173,978.07	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	1,173,978.07	1,173,978.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	112,126.00	0.00	-100.0%
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			116,126.00	0.00	-100.0%
TOTAL, REVENUES			116,126.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	7,418.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,418.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			7,418.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					



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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,126.00	0.00	-100.0%
5) TOTAL, REVENUES			116,126.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,418.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,418.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			108,708.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			108,708.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,065,270.07	1,173,978.07	10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,065,270.07	1,173,978.07	10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,065,270.07	1,173,978.07	10.2%
2) Ending Balance, June 30 (E + F1e)			1,173,978.07	1,173,978.07	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	1,173,978.07	1,173,978.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,173,978.07	1,173,978.07
Total, Restricted Balance		1,173,978.07	1,173,978.07

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	587,274.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			587,274.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	146,818.00	440,456.00	200.0%
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			146,818.00	440,456.00	200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			440,456.00	(440,456.00)	-200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			440,456.00	(440,456.00)	-200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	440,456.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	440,456.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	440,456.00	New
2) Ending Balance, June 30 (E + F1e)			440,456.00	0.00	-100.0%
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	440,456.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	587,274.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			587,274.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			587,274.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	146,818.00	440,456.00	200.0%
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			146,818.00	440,456.00	200.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			146,818.00	440,456.00	200.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	587,274.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			587,274.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		146,818.00	440,456.00	200.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			146,818.00	440,456.00	200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			440,456.00	(440,456.00)	-200.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			440,456.00	(440,456.00)	-200.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	440,456.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	440,456.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	440,456.00	New
2) Ending Balance, June 30 (E + F1e)			440,456.00	0.00	-100.0%
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	440,456.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	440,456.00	0.00
Total, Restricted Balance		440,456.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,500.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	46,959.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,495.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,277,281.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,329,735.98	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,322,235.98)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,322,235.98)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,581,821.53	259,585.55	-96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,581,821.53	259,585.55	-96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,581,821.53	259,585.55	-96.1%
2) Ending Balance, June 30 (E + F1e)			259,585.55	259,585.55	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	259,585.55	259,585.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	0.00	-100.0%
TOTAL, REVENUES			7,500.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,912.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,047.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			46,959.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,289.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,206.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,495.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,947,381.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,261,231.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	68,669.00	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			6,277,281.98	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,329,735.98	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,500.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		6,329,735.98	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,329,735.98	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(6,322,235.98)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(6,322,235.98)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,581,821.53	259,585.55	-96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,581,821.53	259,585.55	-96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,581,821.53	259,585.55	-96.1%
2) Ending Balance, June 30 (E + F1e)			259,585.55	259,585.55	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	259,585.55	259,585.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	259,585.55	259,585.55
Total, Restricted Balance		259,585.55	259,585.55

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,377.00	33,377.00	0.0%
4) Other Local Revenue		8600-8799	4,161,169.00	4,161,169.00	0.0%
5) TOTAL, REVENUES			4,194,546.00	4,194,546.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,702,381.00	4,702,381.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,702,381.00	4,702,381.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(507,835.00)	(507,835.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(507,835.00)	(507,835.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,327,216.61	2,819,381.61	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,327,216.61	2,819,381.61	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,327,216.61	2,819,381.61	-15.3%
2) Ending Balance, June 30 (E + F1e)			2,819,381.61	2,311,546.61	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,819,381.61	2,311,546.61	-18.0%
Bond Interest and Redemption	0000	9780	2,819,381.61		
Bond Interest and Redemption	0000	9780		2,311,546.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	33,377.00	33,377.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,377.00	33,377.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,784,451.00	3,784,451.00	0.0%
Unsecured Roll		8612	329,118.00	329,118.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	47,600.00	47,600.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,161,169.00	4,161,169.00	0.0%
TOTAL, REVENUES			4,194,546.00	4,194,546.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,760,457.00	1,760,457.00	0.0%
Bond Interest and Other Service Charges		7434	2,941,924.00	2,941,924.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			4,702,381.00	4,702,381.00	0.0%
TOTAL, EXPENDITURES			4,702,381.00	4,702,381.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,377.00	33,377.00	0.0%
4) Other Local Revenue		8600-8799	4,161,169.00	4,161,169.00	0.0%
5) TOTAL, REVENUES			4,194,546.00	4,194,546.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	4,702,381.00	4,702,381.00	0.0%
10) TOTAL, EXPENDITURES			4,702,381.00	4,702,381.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(507,835.00)	(507,835.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(507,835.00)	(507,835.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,327,216.61	2,819,381.61	-15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,327,216.61	2,819,381.61	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,327,216.61	2,819,381.61	-15.3%
2) Ending Balance, June 30 (E + F1e)			2,819,381.61	2,311,546.61	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,819,381.61	2,311,546.61	-18.0%
Bond Interest and Redemption	0000	9780	2,819,381.61		
Bond Interest and Redemption	0000	9780		2,311,546.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	8,134.70	8,134.70	9,107.66	8,265.75	8,265.75	8,771.15
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,134.70	8,134.70	9,107.66	8,265.75	8,265.75	8,771.15
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	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)	8,134.70	8,134.70	9,107.66	8,265.75	8,265.75	8,771.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	17.66	17.66	17.66	17.66	17.66	17.66
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	17.66	17.66	17.66	17.66	17.66	17.66
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	17.66	17.66	17.66	17.66	17.66	17.66
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,336,000.00		9,336,000.00			9,336,000.00
Work in Progress	10,458,443.75		10,458,443.75			10,458,443.75
Total capital assets not being depreciated	19,794,443.75	0.00	19,794,443.75	0.00	0.00	19,794,443.75
Capital assets being depreciated:						
Land Improvements	25,760,936.23		25,760,936.23			25,760,936.23
Buildings	126,356,838.75		126,356,838.75			126,356,838.75
Equipment	17,570,903.93		17,570,903.93			17,570,903.93
Total capital assets being depreciated	169,688,678.91	0.00	169,688,678.91	0.00	0.00	169,688,678.91
Accumulated Depreciation for:						
Land Improvements	(10,707,275.91)		(10,707,275.91)			(10,707,275.91)
Buildings	(79,103,728.33)		(79,103,728.33)			(79,103,728.33)
Equipment	(26,277,990.64)		(26,277,990.64)			(26,277,990.64)
Total accumulated depreciation	(116,088,994.88)	0.00	(116,088,994.88)	0.00	0.00	(116,088,994.88)
Total capital assets being depreciated, net excluding lease assets	53,599,684.03	0.00	53,599,684.03	0.00	0.00	53,599,684.03
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	73,394,127.78	0.00	73,394,127.78	0.00	0.00	73,394,127.78
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			17,994,018.90	21,346,690.13	16,555,729.12	18,853,186.48	12,864,433.34	8,601,453.72	18,030,754.18	16,747,333.03
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,806,490.90	2,806,490.90	10,660,063.12	5,051,683.62	5,051,683.62	10,660,063.12	5,051,683.62	5,051,683.62
Property Taxes	8020-8079		48.76	133,689.68		669,352.87	3,306,916.25	7,275,761.41	915,051.06	152,012.75
Miscellaneous Funds	8080-8099		0.00	30,803.63	(213,592.13)	(66,076.67)	(115,479.20)	960,512.44		
Federal Revenue	8100-8299		1,950,390.27	1,728,186.63	4,055,824.32	107,500.66	(604,780.11)	1,466,992.61	4,530,655.74	1,344,971.03
Other State Revenue	8300-8599		18,611.52	307,353.41	801,345.46	453,785.35	564,648.68	1,368,719.96	854,688.86	90,012.90
Other Local Revenue	8600-8799		278,387.64	702,340.76	663,834.11	7,226.93	740,297.21	625,379.50	994,711.93	421,724.14
Interfund Transfers In	8910-8929		2,250,000.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			7,303,929.09	5,708,865.01	15,967,474.88	6,223,472.76	8,943,286.45	22,357,429.04	12,346,791.21	7,060,404.44
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		448,918.59	4,729,960.17	4,793,975.57	4,951,278.41	5,489,475.43	4,931,778.55	4,808,369.42	5,302,291.27
Classified Salaries	2000-2999		934,542.06	1,620,071.88	1,797,527.54	1,790,374.33	2,010,975.92	1,808,253.54	1,779,340.90	1,995,746.09
Employee Benefits	3000-3999		573,729.91	1,683,901.70	2,810,080.95	2,584,260.35	2,916,932.13	2,823,872.31	2,819,902.13	2,933,024.42
Books and Supplies	4000-4999		87,547.94	324,750.08	706,300.23	370,374.27	198,388.94	365,531.89	472,333.65	507,030.62
Services	5000-5999		1,575,595.52	1,379,218.61	1,357,880.72	1,835,830.19	895,117.42	1,504,107.30	1,600,284.52	1,212,102.54
Capital Outlay	6000-6599		59,251.68	152,379.79	1,424,015.81	290,924.01	803,286.79	809,917.21	1,553,428.50	1,439,907.18
Other Outgo	7000-7499		271,672.16	609,543.79	780,236.70	389,184.34	892,089.44	684,667.78	596,553.24	499,825.37
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,951,257.86	10,499,826.02	13,670,017.52	12,212,225.90	13,206,266.07	12,928,128.58	13,630,212.36	13,889,927.49
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
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									
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)			3,352,671.23	(4,790,961.01)	2,297,457.36	(5,988,753.14)	(4,262,979.62)	9,429,300.46	(1,283,421.15)	(6,829,523.05)
F. ENDING CASH (A + E)			21,346,690.13	16,555,729.12	18,853,186.48	12,864,433.34	8,601,453.72	18,030,754.18	16,747,333.03	9,917,809.98
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			9,917,809.98	7,735,857.17	9,030,928.31	4,025,162.01				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,660,063.12	5,051,683.62	5,051,683.62	10,660,063.12	0.00		78,563,336.00	78,563,336.00
Property Taxes	8020-8079		216,115.99	7,533,630.19	1,027,896.12	4,384,047.91			25,614,522.99	25,614,523.00
Miscellaneous Funds	8080-8099		(111,623.57)	967,445.81	(182,373.94)	32,831.63			1,302,448.00	1,302,448.00
Federal Revenue	8100-8299		(184,051.53)	646,653.03	(62,500.51)	3,849,665.58			18,829,507.72	18,829,507.72
Other State Revenue	8300-8599		636,052.10	3,334,704.29	1,954,256.11	2,500,173.02			12,884,351.66	12,884,351.65
Other Local Revenue	8600-8799		375,087.46	530,202.58	946,188.47	1,526,828.26			7,812,208.99	7,812,208.98
Interfund Transfers In	8910-8929								2,250,000.00	2,250,000.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			11,591,643.57	18,064,319.52	8,735,149.87	22,953,609.52	0.00	0.00	147,256,375.36	147,256,375.35
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,960,385.07	4,972,076.48	5,096,872.08	3,377,736.28	0.00		53,863,117.32	53,863,117.34
Classified Salaries	2000-2999		1,984,197.77	1,856,972.24	1,943,022.83	1,314,179.34			20,835,204.44	20,835,204.46
Employee Benefits	3000-3999		2,809,505.22	7,377,264.07	2,892,860.41	4,876,280.79			37,101,614.39	37,101,614.41
Books and Supplies	4000-4999		438,894.11	532,577.01	1,064,141.76	950,856.32			6,018,726.82	6,018,726.82
Services	5000-5999		1,588,570.77	1,209,162.36	1,062,761.24	2,203,390.59			17,424,021.78	17,424,021.77
Capital Outlay	6000-6599		1,379,535.66	(86,916.66)	1,202,874.18	1,339,103.12			10,367,707.27	10,367,707.27
Other Outgo	7000-7499		612,507.78	908,112.88	478,383.67	300,420.47			7,023,197.62	7,023,197.63
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			13,773,596.38	16,769,248.38	13,740,916.17	14,361,966.91	0.00	0.00	152,633,589.64	152,633,589.70
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)			(2,181,952.81)	1,295,071.14	(5,005,766.30)	8,591,642.61	0.00	0.00	(5,377,214.28)	(5,377,214.35)
F. ENDING CASH (A + E)			7,735,857.17	9,030,928.31	4,025,162.01	12,616,804.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									12,616,804.62	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			12,616,804.62	15,624,465.76	10,545,353.58	13,341,872.71	7,520,649.02	3,860,875.90	13,643,135.65	12,981,082.39
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,926,657.25	2,926,657.25	10,876,362.55	5,267,983.05	5,267,983.05	10,876,362.55	5,267,983.05	5,267,983.05
Property Taxes	8020-8079		48.76	133,689.68		669,352.87	3,306,916.25	7,275,761.41	915,051.06	152,012.75
Miscellaneous Funds	8080-8099			30,803.63	(213,592.13)	(66,076.67)	(115,479.20)	960,512.44		
Federal Revenue	8100-8299		1,760,318.19	1,559,769.04	3,660,570.63	97,024.36	(545,842.26)	1,324,029.26	4,089,128.13	1,213,899.09
Other State Revenue	8300-8599		17,956.06	296,529.17	773,124.03	437,804.14	544,763.14	1,320,516.99	824,588.81	86,842.86
Other Local Revenue	8600-8799		236,068.92	595,575.40	562,922.29	6,128.34	627,761.95	530,313.29	843,502.17	357,616.32
Interfund Transfers In	8910-8929		2,000,000.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,941,049.18	5,543,024.17	15,659,387.37	6,412,216.09	9,086,102.93	22,287,495.94	11,940,253.22	7,078,354.07
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		459,185.84	4,838,139.50	4,903,619.00	5,064,519.53	5,615,025.70	5,044,573.69	4,918,342.06	5,423,560.44
Classified Salaries	2000-2999		949,117.49	1,645,339.05	1,825,562.37	1,818,297.59	2,042,339.76	1,836,455.65	1,807,092.08	2,026,872.40
Employee Benefits	3000-3999		575,160.44	1,688,100.30	2,817,087.54	2,590,703.89	2,924,205.14	2,830,913.29	2,826,933.20	2,940,337.56
Books and Supplies	4000-4999		125,850.94	466,831.13	1,015,312.87	532,416.31	285,185.86	525,455.35	678,983.83	728,861.03
Services	5000-5999		1,543,106.79	1,350,779.16	1,329,881.26	1,797,975.43	876,660.13	1,473,092.66	1,567,286.70	1,187,109.03
Capital Outlay	6000-6599		7,772.43	19,988.65	186,797.47	38,162.41	105,372.38	106,242.14	203,773.38	188,882.05
Other Outgo	7000-7499		273,194.11	612,958.56	784,607.73	391,364.62	897,087.08	688,503.41	599,895.23	502,625.47
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,933,388.04	10,622,136.35	12,862,868.24	12,233,439.78	12,745,876.05	12,505,236.19	12,602,306.48	12,998,247.98
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
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)			3,007,661.14	(5,079,112.18)	2,796,519.13	(5,821,223.69)	(3,659,773.12)	9,782,259.75	(662,053.26)	(5,919,893.91)
F. ENDING CASH (A + E)			15,624,465.76	10,545,353.58	13,341,872.71	7,520,649.02	3,860,875.90	13,643,135.65	12,981,082.39	7,061,188.48
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			7,061,188.48	5,918,529.95	6,719,093.93	2,167,720.21				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,876,362.55	5,267,983.05	5,267,983.05	10,876,362.55			80,966,663.00	80,966,663.00
Property Taxes	8020-8079		216,115.99	7,533,630.19	1,027,896.12	4,384,047.91			25,614,522.99	25,614,523.00
Miscellaneous Funds	8080-8099		(111,623.57)	967,445.81	(182,373.94)	32,831.63			1,302,448.00	1,302,448.00
Federal Revenue	8100-8299		(166,115.09)	583,634.52	(56,409.63)	3,474,502.75			16,994,508.99	16,994,509.00
Other State Revenue	8300-8599		613,651.90	3,217,264.17	1,885,432.00	2,412,123.04			12,430,596.31	12,430,596.33
Other Local Revenue	8600-8799		318,069.06	449,604.57	802,354.93	1,294,729.57			6,624,646.81	6,624,646.81
Interfund Transfers In	8910-8929								2,000,000.00	2,000,000.00
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			11,746,460.84	18,019,562.31	8,744,882.53	22,474,597.45	0.00	0.00	145,933,386.10	145,933,386.14
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,073,834.47	5,085,793.27	5,213,443.09	3,454,988.78			55,095,025.37	55,095,025.38
Classified Salaries	2000-2999		2,015,143.97	1,885,934.18	1,973,326.85	1,334,675.71			21,160,157.10	21,160,157.09
Employee Benefits	3000-3999		2,816,510.38	7,395,658.37	2,900,073.40	4,888,439.19			37,194,122.70	37,194,122.70
Books and Supplies	4000-4999		630,914.18	765,584.19	1,529,713.24	1,366,864.41			8,651,973.34	8,651,973.33
Services	5000-5999		1,555,814.49	1,184,229.47	1,040,847.13	2,157,956.75			17,064,739.00	17,064,739.00
Capital Outlay	6000-6599		180,962.72	(11,401.43)	157,788.88	175,658.92			1,360,000.00	1,360,000.00
Other Outgo	7000-7499		615,939.16	913,200.28	481,063.66	302,103.48			7,062,542.79	7,062,542.80
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			12,889,119.37	17,218,998.33	13,296,256.25	13,680,687.24	0.00	0.00	147,588,560.30	147,588,560.30
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)			(1,142,658.53)	800,563.98	(4,551,373.72)	8,793,910.21	0.00	0.00	(1,655,174.20)	(1,655,174.16)
F. ENDING CASH (A + E)			5,918,529.95	6,719,093.93	2,167,720.21	10,961,630.42				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									10,961,630.42	

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: Education Center,  
1301 N. A St.,  
Lompoc, CA 93436

Date: June 09, 2022

Adoption  
Date: June 28, 2022

Signed: \_\_\_\_\_

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Public Hearing:

Place: Education Center, 1301  
N. A St., Lompoc, CA  
93436

Date: June 14, 2022

Time: 05:30 PM

Contact person for additional information on the budget reports:

Name: Jennifer Morgan

Telephone: 805-742-3190

Title: Interim Director of  
Fiscal Services

E-mail: morgan.jennifer@lud.org

Criteria and Standards Review Summary

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

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

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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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:

Santa Barbara County Schools SIPE

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

Signed \_\_\_\_\_

Date of  
Meeting: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Jennifer Morgan
Title:	Interim Director of Fiscal Services
Telephone:	805-742-3190
E-mail:	morgan.jennifer@lusd.org



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	52,405,873.96	301	0.00	303	52,405,873.96	305	417,316.83	1,430,307.20	307	50,975,566.76	309
2000 - Classified Salaries	18,660,956.24	311	148.05	313	18,660,808.19	315	1,155,671.23	2,647,767.72	317	16,013,040.47	319
3000 - Employ ee Benefits	32,377,006.74	321	1,515,192.11	323	30,861,814.63	325	668,704.89	1,711,649.46	327	29,150,165.17	329
4000 - Books, Supplies Equip Replace. (6500)	10,179,923.29	331	233,399.00	333	9,946,524.29	335	603,329.58	4,388,217.93	337	5,558,306.36	339
5000 - Services. . . & 7300 - Indirect Costs	22,447,212.15	341	50,100.00	343	22,397,112.15	345	1,197,445.58	7,973,821.07	347	14,423,291.08	349
TOTAL					134,272,133.22	365	TOTAL			116,120,369.84	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	38,307.39
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		63,971,404.23
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). ....	16,555.50	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....	0.00	396
14. TOTAL SALARIES AND BENEFITS. ....	63,971,404.23	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). ....	116,120,369.84	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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

Resources containing no teacher salaries were excluded.  
(2600,3212,3215,3210,3213,3216,3217,3218,3219,3310,3315,5630,5632,5634,5880,5885,6266,6300,6388,6536,6537,6546,7028,7029,7085,7426)

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	53,863,117.34	301	0.00	303	53,863,117.34	305	847,768.21	1,180,588.87	307	52,682,528.47	309
2000 - Classified Salaries	20,835,204.46	311	0.00	313	20,835,204.46	315	1,400,123.94	2,725,199.22	317	18,110,005.24	319
3000 - Employee Benefits	37,101,614.41	321	1,478,839.16	323	35,622,775.25	325	991,582.07	1,834,502.72	327	33,788,272.53	329
4000 - Books, Supplies Equip Replace. (6500)	6,018,726.82	331	0.00	333	6,018,726.82	335	2,807,441.01	4,029,430.89	337	1,989,295.93	339
5000 - Services. . . & 7300 - Indirect Costs	17,240,031.77	341	0.00	343	17,240,031.77	345	1,098,140.08	3,632,311.51	347	13,607,720.26	349
TOTAL					133,579,855.64	365	TOTAL			120,177,822.43	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	41,371,779.44 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,536,895.50 380
3. STRS. . . . .	3101 & 3102	12,565,098.75 382
4. PERS. . . . .	3201 & 3202	1,432,202.08 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,005,175.45 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	6,474,450.27 385
7. Unemployment Insurance. . . . .	3501 & 3502	224,310.16 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	558,071.37 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	22,865.71 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		68,190,848.73 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	13,502.24	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....	0.00	396
14. TOTAL SALARIES AND BENEFITS. ....	68,190,848.73	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	.55	
2. Percentage spent by this district (Part II, Line 15) ....	.57	
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). ....	120,177,822.43	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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

Resources without teacher salaries were excluded (2600,3310,3315,5630,5880,6266,6300,6546,7085,7426)

2022-23 Budget, July 1  
Schedule of Long-Term Liabilities  
DEBT - Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	12,823,719.00	379,106.00	13,202,825.00		4,700,181.00	8,502,644.00	1,412,681.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	13,851,304.00	390,946.00	14,242,250.00		518,982.00	13,723,268.00	555,678.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,374,701.00	(1,374,701.00)	0.00			0.00	
Net Pension Liability	3,151,701.70	120,120,008.30	123,271,710.00			123,271,710.00	
Total/Net OPEB Liability	4,307,692.63	3,643,107.37	7,950,800.00			7,950,800.00	
Compensated Absences Payable	1,106,361.20	4,167.00	1,110,528.20			1,110,528.20	
Governmental activities long-term liabilities	36,615,479.53	123,162,633.67	159,778,113.20	0.00	5,219,163.00	154,558,950.20	1,968,359.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



District User Version

# Chart of Accounts

with Requisition Comments Key

## 2021-2022

Accounting Department  
(805)742-3190, fax (805)742-3409  
V June 2019

INDIRECT COST RATE:  
21/22            5.63%

**SACS ACCOUNT CODE STRUCTURE**

<b>Fund</b>	-	<b>Resource</b>	-	<b>Year</b>	-	<b>Goal</b>	-	<b>Function</b>	-	<b>Object</b>	-	<b>School</b>	-	<b>Management</b>	-	<b>Unit</b>
XX	-	XXXX	-	X	-	XXXX	-	XXXX	-	XXXX	-	XXX	-	XXXX	-	XXXX

**Example:**

**01 - 0000 - 0 - 1110 - 1000 - 4310 - 111 - 9100 - 0000**

**REQUISITION COMMENT TOOL**

ENTER ACCOUNT: 01.7420.0.0000.3110.4350.111.9100.0000

USE COMMENT: OFFICE SUPPLIES/BUENA VISTA CRF

**Requisition Comments Guide**

The Comments entered on a requisition print out on the Board of Education Warrant Report. Escape requires the requisitioner to enter the Comment. This guide will ensure that the Comments entered are uniform throughout the district.

**Directions:**

1. Comments should be entered in the following format:
  - a. **PART 1/PART 2**
  - b. Please use ALL CAPITAL LETTERS
2. **Part 1** is found by looking up the Comment based upon the object used.
3. **Part 2** is found by looking up the Comment in the following order, until you locate a Comment.
  - a. Fund
  - b. Resource
  - c. Management
  - d. Function
4. Example 1
  - a. 01-0000-0-1110-1000-4310-112-9100-0000
  - b. Comment = INSTRUCTIONAL SUPPLIES/CRESTVIEW
5. Example 2
  - a. 01-3010-0-1110-1000-4400-113-0000-0000
  - b. Comment = INSTRUCTIONAL SUPPLIES/FILLMORE TITLE I
6. Example 3 (Special Note to Purchasing)
  - a. Please add your Urgent note to Purchasing at the beginning of the Comment, then insert a "\*" and type your standard Comment.
  - b. 01-0915-0-0000-2100-5200-000-0000-0000
  - c. Comment =  
RUSH\*EDUCATE WORKSHOP/SUPP CON
  - d. The purchasing department will remove the "RUSH\*" prior to processing the Purchase Order.

<b>Fund</b>	<b>Description</b>	<b>Comment (Part 2)</b>
01	General Fund	CHECK RESOURCE
11	Adult Education Fund	ADULT ED
13	Cafeteria Spec Rev Fund	CHILD NUTRITION SVCS
14	Deferred Maintenance Fund	DEFERRED MAINTENANCE
17	Spec Resv Non Cap Outlay Proj	SPECIAL RESERVE
21	Building Fund	MEASURE N
40	Special Reserve- Capital Outlay	CAPITAL OUTLAY



	Resource	Description	Comment (Part 2)
<b>UNRESTRICTED</b>	0000	Unrestricted	CHECK MANAGEMENT
	0156	IMFRP (Flex)	IMFRP
	0183	Concurrent Enrollment at AHC	AHC CONCURRENT
	0639	Adult Ed (Flex)	CHECK MANAGEMENT
	0640	ADULT ED MOE	ADULT ED
	0650	CalWorks	CALWORKS
	0723	Pupil Trans-LCFF Home to Schl	TRANSPORTATION
	0724	Pupil Trans-LCFF SpEd	TRANSPORTATION
	0915	Supp/Concentration LCFF	SCHOOL SUPP CON
	1100	Lottery-Unrstrct	LOTTERY
<b>RESTRICTED FEDERAL</b>	3010	NCLB-Title I-A/Lo Inc/Neglcted	SCHOOL TITLE I
	3182	ESSA School Improvement	SCHOOL IMPROVEMENT
	3210	CARES Act/ESERF	CARES
	3212	ESSER CARES II	CARES II
	3215	GEER SEC 5001 RELIEF FUND	CARES III
	3220	CRF CORONA RELIEF	CRF
	3310	SpEd-IDEA-B/Basc Locl /§611	SPECIAL ED
	3311	SPED IDEA-B BASC LOCL	IDEA
	3315	SpEd-IDEA Preschl/Non RIS	CHECK MANAGEMENT
	3550	Carl Perkins CTE/Second/§131	SCHOOL PERKINS GRANT
	3905	Adult Ed-Adult Basic & ESL	ADULT ED
	3926	Adult Ed-Eng Literacy & Civics	ADULT ED
	4035	NCLB-Title II-A/Teach Quality	SCHOOL TITLE II
	4047	NCLB-ARRA/Title II-D/Ed Tech	TITLE II
	4127	ESSA: Title IV, Part A	TITLE IV
	4128	Title IV: Stud Supp & Academic	TITLE IV SUPP
	4201	NCLB-Title III/Imgrant Ed Prg	CHECK MANAGEMENT
	4203	NCLB-Title III/LEP Student Prg	SCHOOL TITLE III
	5310	Child Nutri-Schl Programs	CHILD NUTRITION SVCS
	5630	TITLE IX HOMELESS YOUTH	TITLE IX
	5640	Medi-Cal Billing Option	CHECK MANAGEMENT
	5880	YOUTH VIOLENCE PREVENTION	VIOLENCE PREVENTION

Resource	Description	Comment (Part 2)
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<b>RESTRICTED STATE</b>	6010	After Schl Education/Safety	SCHOOL ASES
	6230	CA Clean Energy Jobs Act	ENERGY
	6300	Lottery-Instructional Material	LOTTERY
	6371	Calworks	CALWORKS
	6385	Gov CTE Initve-CA Partner Acad	SCHOOL XXXX ACADEMY
	6387	CTE Incentive Grnt (CTEIG)	CTE GRANT
	6388	Strong Workforce Program	SWP
	6391	MOE Funding	ADULT ED
	6392	Adult Ed Data & Accountability	ADULT ED
	6500	Special Education	SPECIAL ED
	6501	Spl Ed: State Local Asst. Grant	SPECIAL ED
	6512	SpEd-Mental Health Svcs	MENTAL HLTH
	6546	SPED MENTAL HEALTH SVCS	MENTAL HLTH
	7010	Agric Career Tech Ed Incentive	AG GRANT
	7085	Learn Communities Sch Success	SCHOOL SUCCESS
	7220	Partnership Academies Prog	XXXX ACADEMY
	7311	Classified School Employees PD	CLASSIFIED PDBG
	7388	SB117 COVID-19 LEA Resp Funds	COVID
	7420	GF SEC 110 C RELIEF FUND	CRF
	7422	IN-PERSON INSTRUCTION GRANT	IPIG
	7425	GRANT	ELOG
	7426	PARA-ED	ELOP
	7510	Low-Performing SBG	LOW PERFORMING
	7690	STRS On-Behalf	
	7710	State Schl Facilities Proj	CHECK MANAGEMENT

Resource	Description	Comment (Part 2)
----------	-------------	------------------

RESTRICTED LOCAL	8150	Ongoing & Major Maintenance	CHECK MANAGEMENT
	9010	Othr Rstrct Local	SCHOOL
	9013	UCSB Arts & Lecture	SCHOOL UCSB
	9014	Performing Arts	PERFORMING ARTS
	9015	MICROSOFT	MICROSOFT
	9016	TAPD	TAPD
	9018	SWP SCRAEC GRANT	SWP SCRAEC GRANT
	9019	CRESTVIEW SPACE FORCE	SPACE FORCE
	9020	ATHLETICS FACILITIES	ATHLETICS FACILITIES
	9021	GARDEN FUNDS	GARDEN
	9025	LUSD COMM ED FOUNDATION	SCHOOL COMM ED
	9030	HUYCK TURF&TRACK	TURF & TRACK
	9035	Community Redevelop Funds	COMMUNITY REDEVELOP
	9040	Healthy Lompoc Coalition	HLTHY LOMPOC
	9043	Dual Language Learner	DUAL LANGUAGE LRN
	9044	GRANT	SB FOUNDATION
	9045	FIRST 5 GRANT	FIRST 5 GRANT
	9046	Healthy Families	HLTHY FAM
	9047	Aquarium Grant-Local Funds	CHS AQUARIUM
	9048	WORKABILITY GRANT	WORKABILITY GRANT
	9050	Audacious Foundation	SCHOOL AUDACIOUS
	9051	Vanguard Charitable	VANGUARD
	9055	SISC Coalition	SISC
	9060	MEALS	CHILD NUTRITION SVCS
	9065	DONATIONS	UNITED WAY
	9070	YARDI DONATIONS	YARDI
	9081	Medi-Cal Administrative Act	MAA
	9910	Donations	SCHOOL DONATIONS
	9915	Fundraising	SCHOOL FUNDRAISING

Year	Description
00	Current Fiscal Year
01	Pyr Yr

Goal	Description
0000	Undistributed
1110	Regular Education/K-12
3100	Alternative Schools
3200	Continuation Schools
3300	Independent Study Centers
3550	Community Day Schools
3800	Career Technical Education
4110	Regular Education/Adult
4630	Adult Career Technical Education
5001	Special Education-Unspecified
5730	SpEd Preschool Students
5750	SpEd-Age5-22 Severe
5751	SpEd-Communicate HC
5752	SpEd-Orthopedic/Phys HC
5760	SpEd-Age5-22
5770	SpEd-Age5-22 Nonsevere
5771	SpEd-Communicate HC/Non-Severe
6000	Use goal 3800
7110	Nonagency-Educational
7150	Nonagency-Other
8100	Community Svcs

		Function	Description	Comment (Part 2)
SUPPORT SERVICES	INSTRUCTIONAL	0000	Revenues & Balance Sheet	
		1000	Instruction	DISTRICT
		1110	SpEd-Separate Classes	
		1120	SpEd-Resource Specialist Inst	
		1130	SpEd-Supp Svcs in Reg Class	
		1180	Special Ed: Nonpublic	
		1190	Other Specialized Inst Srvces	SPECIALIZED SVCS
		1191	Home & Hospital	
		1192	Language & Speech Instruction	
		1193	Adaptive Physical Education	
		1194	Career Preparation	
	INSTRUCTION RELATED SVCS	2100	Instl-Supervision & Admn	DISTRICT
		2130	Curriculum Dvlpmt	CURRICULUM
		2140	Instl-Staff Dvlpmt	DISTRICT
		2420	Instl-Library/Media/Tech	DISTRICT
		2490	Othr Instl Resources	DISTRICT
		2495	Parent Participation	PARENT PARTICIPATION
		2700	Schl Admn	
	PUPIL SERVICES	3110	Guidance & Counseling Svcs	COUNSELING
		3120	Psychological Svcs	SPECIAL ED
		3130	Attendance & Social Work Svcs	ATTENDANCE
		3140	Health Svcs	HEALTH SVCS
		3160	Pupil Testing Svcs	PUPIL TESTING
		3600	Pupil Transportation	TRANSPORTATION
		3700	Food Svcs	
		3900	Othr Pupil Svcs	PUPIL SVCS
	4100	Schl Sponsored Co-curricular	CO-CURRICULAR	
	4200	Schl Sponsored Athletics	SCHOOL ATHLETICS	
	6000	Enterprise		

	Function	Description	Comment (Part 2)
<b>GENERAL ADMIN</b>	7100	DO NOT USE	
	7110	Board	BOARD OF EDUCATION
	7150	Superintendent	SUPERINTENDENT
	7190	Extrnl Financial Audit-Single	
	7200	Othr General Admn	DISTRICT
	7210	General Admn Cost Transfers	
	7300	Fiscal Svcs	FISCAL SVCS
	7390	Othr Fiscal Svcs	FISCAL SVCS
	7400	Personnel/HR Svcs	HUMAN RESOURCES
	7410	Staff Development	
	7430	Personnel/HR Svcs Credential	
	7500	Central Support	DISTRICT
	7530	Purchasing	PURCHASING
	7540	Warehousing & Distribution	
	7550	Printing, Publish/Duplicating	
	7700	Centralized Data Processing	ITS
	7720	ITS Non-Instl	
<b>PLANT SVCS</b>	8100	Plant M&O	
	8110	Maintenance	DISTRICT
	8200	Operations	DISTRICT
	8300	Security	SECURITY
	8500	Facilities-Acqstn/Construction	
	8700	Facilities-Rents/Leases	
	9100	Debt Svc	
	9200	Transfers Between Agencies	
	9300	Interfund Transfers	

Object	Description
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<b>CERTIFICATED SALARIES</b>	<b>1000</b>	<b>Certificated Salaries</b>
	1100	Cert Teachers Salaries
	1110	Teachers-Regular
	1120	Teachers-Hourly
	1121	Teachers-KinderSupport Hourly
	1122	Teachers-PE Extra Duty
	1130	Teachers-Extra Section
	1140	Teachers-Subs
	1141	Teachers-Subs/Inservice
	1160	Teachers-Stipend
	1170	Teachers-Bonus
	1200	Cert Pupil Support Salaries
	1210	Certificated Pupil Support-Reg
	1220	Certificated Pupil Support-Hr
	1230	Certificated Pupil Supp-Extra
	1240	Certificated Pupil Support-Sub
	1260	Certificated Pupil Support-Stipend
	1270	Certificated Pupil Support-Bonus
	1300	Certificated Supvrs/Admin Sal
	1310	Certificated Supvrs/Admin-Reg
	1320	Certificated Supvrs/Admin-Hrly
	1330	Certificated Supvrs/Adimin-OT
	1340	Certificated Supvrs/Admin-Subs
	1350	Certificated Supvrs/Admin Vac
	1360	Certificated Supvrs/Admin-Stipend
	1370	Cert Supvrs/Admin-Bonus
	1900	Other Certificated Salaries
	1910	Other Certificated-Regular
	1920	Other Certificated-Hourly
	1930	add to description tab
	1940	Other Certificated-Substitute
	1960	Other Cert-Extra Stipend
	1970	Other Cert-Bonus



Object	Description
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## CLASSIFIED SALARIES

2000	Classified Salaries
2100	Class Instructional Salaries
2110	Instructional Aides-Regular
2120	Instructional Aides-Hourly
2130	Instructional Aides-OT
2140	Instructional Aides-Subs
2141	Instructional Aides-Sub/Inserv
2150	Instructional Aides-Vacation
2160	Instruct Aides-Extra Duty
2200	Classified Support Salaries
2210	Classified Support-Reg
2220	Classified Support-Salary Hrly
2230	Classified Support-OT
2240	Classified Support-Salary Subs
2250	Classified Support -Vacation
2300	Classified Supv/Adm Salaries
2310	Classified Supvrs/Admin-Reg
2320	Class Superv&Adm Hourly
2330	Class Superv&Adm OT
2350	Classified Supv&Adm -Vacation
2400	Clerical/Tech/Office Salaries
2410	Clerical/Office-Reg
2420	Clerical/Office-Hourly
2430	Clerical/Office-OT
2440	Clerical/Office-Sub
2450	Clerical/Office-Vacation
2900	Other Classified Salaries
2910	Other Classified-Regular
2920	Other Classified-Hourly
2925	Other Classified-Student Wkr
2930	Other Classified-OT
2940	Other Classified-Sub
2941	Other Classified-In Service
2950	Other Classified-Vacation
2960	Other Class-Extra Duty
2995	Other Classified-Noon Duty

Object Description	
<b>EMPLOYEE BENEFITS</b>	<b>3000 Employee Benefits</b>
	3101 STRS-Certificated
	3102 STRS-Classified
	3201 PERS-Certificated
	3202 PERS-Classified
	3301 OASDI/Medi/Alter-Certificated
	3302 OASDI/Medi/Alter-Classified
	3303 Medicare-Certificated
	3304 Medicare-Classified
	3305 Alternative-Certificated
	3306 Alternative-Classified
	3401 Health&Welfare-Certificated
	3402 Health&Welfare-Classified
	3501 St Unemplymnt Ins-Certificated
	3502 St Unemplymnt Ins-Classified
	3601 Workers Comp Ins-Certificated
	3602 Workers Comp Ins-Classified
	3701 OPEB Allocated-Certificated
	3702 OPEB Allocated-Classified
	3801 PERS Reduction-Certificated
	3802 PERS Reduction-Classified
	3901 Other Benefits-Certificated
	3902 Other Benefits-Classified

Object	Description	Comment (Part 1)
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<b>MATERIALS &amp; SUPPLIES</b>	<b>4000</b>	<b>Books and Supplies</b>	
	4100	Approved Textbooks/Core-Curr	
	4110	Approved Textbooks/Core-Gen	TEXTBOOKS
	4160	Approved Textbooks-Software	TEXTBOOKS
	4200	Books/Other Ref Materials	
	4210	Books Not Textbooks-General	BOOKS
	4211	Supp Textbooks	BOOKS
	4300	Materials and Supplies	
	4307	Student Incentives	STUDENT INCENTIVES
	4310	Instructional Supplies	INSTRUCTIONAL SUPPLIES
	4311	Mat& Supplies- Toner	APPROPRIATE
	4317	Materials/Supplies-Commencemnt	COMMENCEMENT SUPPLIES
	4350	Materials/Supplies	OFFICE SUPPLIES
	4352	Materials/Supplies-Meeting	MEETING SUPPLIES
	4359	Materials/Supplies-Fuel	FUEL
	4360	Mat Sup IT/Tech Purchases	DEFINE (I.E. 5 LAPTOPS)
	4365	Materials/Supplies-Uniforms	UNIFORMS
	4400	< \$5,000	DEFINE (I.E. 5 LAPTOPS)
	4460	Non Cap Equip IT/Tech	DEFINE (I.E. 5 LAPTOPS)
	4461	Non Cap Equip Inventory	
	4700	Food	
	4710	Food-Food Services (Fund 13 only)	FOOD
	4790	Food-Other Supplies (Fund 13 only)	FOOD SUPPLIES

Object	Description	Comment (Part 1)
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<b>SERVICES</b>	<b>5000</b>	<b>ServiceOperating Expenditures</b>	
	5100	Subagreements For Services	SERVICES
	5160	Subagreement - Technology	SERVICES
	5200	Travel/Conferences	1-DAY= XXXX WRKSHP MULTI DAY= XXXX CONF
	5203	Itinerant Mileage	ITINERANT MILEAGE
	5300	Dues/Memberships	XXXX MEMBERSHIP
	5400	Insurance	
	5430	Insurance-Air Travel	AIR TRAVEL INSURANCE
	5440	Pupil Insurance	PUPIL INSURANCE
	5450	Other Insurance	INSURANCE
	5500	Operations/Housekeep-Utilities	
	5510	Operations/Housekeep-Natl Gas	GAS
	5520	Operations/Housekeep-Lights	ELECTRIC
	5530	Operations/Housekeep-Water	WATER
	5570	Operations/Housekeep-Waste Dis	REFUSE
	5580	Operations/Housekeep-Sewage	SEWER
	5590	Operations/Housekeep-Pest Control	PEST CONTROL
	5600	Rental/Lease/Repair	
	5601	Rental/Lease/Repair-OutsideSvc	OUTSIDE REPAIRS
	5602	Rental/Lease/Repair-Safety	SAFETY REPAIRS
	5635	Rental/Lease/Repair-Rent/Lease	RENT OR XXXX LEASE
	5650	Rental/Lease/Repair-Copier	COPIER MAINTENANCE
	5651	Rental/Lease/Repair-Tech	TECH MAINTENANCE
	5652	Rental/Lease/Repair-Safety	SAFETY
	5655	Rental/Lease/Repair-Contracts	MAINTENANCE CONTRACT
<b>SERVICES-INTERNAL DO NOT USE ON REQUISITIONS/REIMB</b>	5700	Transfers of Direct Costs	
	5710	Transfer/Costs Print Shop	DO NOT USE ON REQUISITION
	5711	Transfer Direct Costs/site use	DO NOT USE ON REQUISITION
	5715	Transfer/Cost Laminating	DO NOT USE ON REQUISITION
	5720	Transfer/Costs District Vehicle Use	DO NOT USE ON REQUISITION
	5725	Transfer/Costs Mtnr Wrk Orders	DO NOT USE ON REQUISITION
	5730	Transfer Direct Costs-Bus	DO NOT USE ON REQUISITION
	5740	District ITS Services	DO NOT USE ON REQUISITION
	5750	Transfer Direct Costs-IntrFund	DO NOT USE ON REQUISITION
	5751	District ITS Services	DO NOT USE ON REQUISITION
	5752	Transfer Direct Costs-Repo	DO NOT USE ON REQUISITION

Object	Description	Comment (Part 1)
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SERVICES	5800	Prof/Consult/Oper Exp-Tuition	
	5801	Instruc Prof/Consult Services	INSTRUCTIONAL CONSULTANT
	5802	Prf Serv/Laundr Dry Cleaning	LAUNDRY
	5803	Prof/Consult/Admissions	ADMISSION FEES
	5804	Prof/Consult-Direct Svcs	XXXX SERVICES
	5805	Prof/Consult/Operate-Legal Svc	LEGAL SVCS
	5810	Prof/Consult/Operate-Audits	AUDIT
	5811	Prof/Consult/Operate-LegalAdv	LEGAL ADVERTISING
	5812	Prof/Consult/Oper-Advertising	ADVERTISING
	5814	Prof/Consult/Operate-InsurDed	INSURANCE DEDUCTIBLE
	5815	Prof/Consult/Operate-Bank Fees	BANK FEES
	5816	Prof/Consult/Operate-Adm Fees	ADMINISTRATION FEES
	5820	Prof/Consult/Operate-Election	ELECTION SVCS
	5823	Prof/Consult/Operate-Fingerprint	FINGERPRINTING
	5824	Prof/Consult/Operate-EE Med	MEDICAL SVCS
	5825	Prof/Consult/Operate-DrugTest	DRUG TESTING
	5826	Prof/Consult/Operate-MedWaste	MEDICAL WASTE SVCS
	5835	Prof/Consult/Outside Transp	OUTSIDE TRANSPORTATION
	5841	Prof/Consult/Operate-AlarmSec	SECURITY SVCS
	5843	Prof/Consult/Operate-HzrdWaste	ABATEMENT
	5844	Prof/Consult/Operate-Environmt	ENVIRONMENTAL TESTING
	5850	Prof/Consult/Services	CONSULTING SVCS
	5855	Prof/Consult/Judgmnt/Settlmnts	SETTLEMENT
	5860	Operating Exp/License Agremnt	LICENSE
	5899	Contingency	
	5900	Communications	
	5910	Communications-Phone/Internet	PHONE SVC
	5911	Communications-Internet/T1	INTERNET SVCS
	5915	Communications-Erate	CELL PHONE SVCS
	5920	Communications-Postage	POSTAGE SVCS

Object	Description	Comment (Part 1)
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CAPITAL OUTLAY	6000	Capital Outlay	
	6100	Land	
	6120	Land Improvement - Arch Fees	
	6140	Land&Improve-InspFee	
	6174	Land Improvement-Other Constr	CHECK WITH BUDGET ANALYST
	6180	Land&Improve-Testing	
	6200	Buildings/Improve-Buildings	CHECK WITH BUDGET ANALYST
	6210	Buildings&Improve-Planning	CHECK WITH BUDGET ANALYST
	6219	Buildings&Improve-ReimArch	CHECK WITH BUDGET ANALYST
	6220	Buildings&Improve-ArchFees	CHECK WITH BUDGET ANALYST
	6240	Buildings&Improve-InspFee	CHECK WITH BUDGET ANALYST
	6250	Buildings&Improve-Other	CHECK WITH BUDGET ANALYST
	6272	Buildings&Improve-Mngment Fees	CHECK WITH BUDGET ANALYST
	6274	Buildings&Improve-Other Constr	CHECK WITH BUDGET ANALYST
	6280	Buildings&Improve-Testing	CHECK WITH BUDGET ANALYST
	6291	Buildings&Improve-DSA Insp	CHECK WITH BUDGET ANALYST
	6300	Books/Media for New School	
	6400	Equipment >\$5,000	IDENTIFY EQUIPMENT PURCHASED
	6460	Capitalized Equip IT/Tech >\$5,000	IDENTIFY EQUIPMENT PURCHASED
	6500	Equipment-Replacement >\$5,000	IDENTIFY EQUIPMENT REPLACED
	6560	Replacement Equip IT/Tech >\$5,000	IDENTIFY EQUIPMENT REPLACED
OTHEF	7141	Tuition	
	7310	Transfer Of Indirect Cost	
	7350	Transfer Indrct Cost Interfund	

Object	Description
<b>8000</b>	<b>Revenues / Financing Sources</b>
8011	LCFF State Aid-Current Year
8012	Ed Protection Acct St Aid
8019	LCFF/Rev Limit St Aid-PriorYr
8021	Homeowners Exemptions
8041	Secured Roll Taxes
8042	Unsecured Roll Taxes
8043	Prior Years Taxes
8044	Supplemental Taxes
8045	Education Revenue Augmentation
8047	Community Redevelopment Funds
8051	RDA Residual Funds
8082	Other In-Lieu Taxes
8089	Non-LCFF Adjustment
8091	LCFF Transfers - Current Year
8092	PERS Reduction Transfer
8096	Transfers To Char Schl InLieu
8097	Property Taxes Transfers
8100	Federal Revenue
8110	Maintenance & Operations
8181	Special Ed-Entitlement
8182	Special Ed-Discretionary
8200	Federal Revenue
8220	Child Nutrition Programs
8290	All Other Federal Revenue
8300	Other State Revenue
8311	Other St Apport-Current Year
8319	Other St Apport-Prior Year
8434	CSR Grades K3
8520	Child Nutrition
8550	Mandated Cost Reimbursements
8560	State Lottery Revenue
8571	Voted Indebt Levis Home exempt
8572	Voted Indebt Levi,In-Lieu Tax
8587	Pass-Thru Rev State Sources
8590	All Other State Revenue
8600	Other Local Revenue
8611	Voted Indebt-Levies-Sec
8612	Voted Indebt-Levies-Unsec
8613	Voted Indebt-Prior Year
8614	Voted Indebt-Supp Tax
8625	Community Redevelop Funds
8631	Sale Of Equipment & Supplies
8632	Sale Of Publications

REVENUES

Object		Description
	8634	Food Services Sales
	8650	Leases & Rentals
	8660	Interest
	8671	Adult Education Fees
	8675	Transp Fees from individuals
	8677	Interagency Service Betwn LEAs
	8681	Mitigation/Developer Fees
	8691	Plus: Misc Non-LCFF 50% adj
	8696	All Other Local Rev-Donations
	8699	All Other Local Revenue
	8700	Tuition/Other Transfers In
	8710	Tuition
	8782	All Other Transfers From CO
	8793	Transfers Of Apport From JPA
	8900	Other Financing Sources
	8912	Between Gen Fund & Special Res
	8915	To DefMaint Fm GenSpcRes&Build
	8919	Other Authrizd Interfnd Transf
	8980	Contributions
	8990	Contributions From Restricted
FOR ACCOUNTING USE	9135	Cash with Fiscal Agent/Trustee
	9200	Accounts Receivable
	9201	Accounts Receivable-Prior Year
	9290	Due from grantor governments
	9330	Prepaid Expenditures-Expenses
	9500	Accounts Payable-Current
	9501	Accounts Payable-Prior Year
	9590	Due to grantor governments
	9640	Current Loans



School	Description	Comment (Part 2)
000	UNDESIGNATED	DISTRICT
111	BUENA VISTA ELEMENTARY	BUENA VISTA
112	CRESTVIEW ELEMENTARY	CRESTVIEW
113	LEONORA FILLMORE ELEMENTARY	FILLMORE
114	ARTHUR HAPGOOD ELEMENTARY	HAPGOOD
115	LA CANADA ELEMENTARY	LA CANADA
116	LA HONDA ELEMENTARY	LA HONDA
117	LOS BERROS ELEMENTARY	LOS BERROS
118	LOS PADRES ELEMENTARY	LOS PADRES
119	MIGUELITO ELEMENTARY	MIGUELITO
120	CLARENCE RUTH ELEMENTARY	RUTH
131	EL CAMINO MIDDLE SCHOOL	EL CAMINO
132	LOMPOC VALLEY MIDDLE SCHOOL	LVMS
133	VANDENBERG MIDDLE SCHOOL	VMS
151	CABRILLO HIGH SCHOOL	CHS
152	LOMPOC HIGH SCHOOL	LHS
153	MAPLE CONTINUATION SCHOOL	MAPLE HS
161	DR BOB FORINASH COMM DAY SCH	FORINASH CDS
210	EDUCATION CENTER	ED CENTER
212	TEXTBOOK CENTER	TEXTBOOK CNTR
213	MISSION VALLEY SCHOOL	MISSION VALLEY
220	ADULT TRANSITION (SPEC ED)	ADULT TRANS
221	CENTRAL SERVICES	CENTRAL SVCS
222	PRINT SHOP	PRINT SHOP
223	TRANSPORTATION CENTER	TRANSPORTATION
224	WAREHOUSE	WAREHOUSE
618	MARTHA NEGUS	MARTHA NEGUS
913	FAMILY RESOURCE CENTER (DJFC)	DJFC
914	LA PURISIMA SCHOOL	LA PURISIMA
919	LA HONDA PRESCHOOL	LA HONDA PRESCHOOL
AWD	ADULTS W DISABILITIES	
CTE	CTE SUMMER SCHOOL	CTE SSCH
ESL	ENGLISH SECOND LANGUAGE	
HSE	HIGH SCHOOL EQUIVALENT	
PAC	PARENT ACADEMY	

Management	Description	Comment (Part 2)
0000	UNDESIGNATED	CHECK FUNCTION
1000	SUPERINTENDENT	SUPERINTENDENT
1100	BOARD DESIGNATIONS	BOARD OF EDUC
1T00	ONE-TIME	ONE TIME
2000	ASST SUPT-ED SERV	EDUCATION SVCS
2013	PYR 2012-13	
2014	PYR 2013-14	
2015	PYR 2014-15	
2016	PYR 2015-16	
2017	PYR 2016-17	
2018	PYR 2017-18	
2019	PYR 2018-19	
2020	PYR 2019-20	
2021	PYR 2020-21	
2200	DIR SPEC ED/AUX SUPPORT	SPECIAL ED
2300	DIR PUPIL SUPOORT SERVICES	PUPIL SUPPORT SVCS
2400	DIR ITS/TECH SUPPORT SERVICES	ITS
3000	CURRICULUM	
3100	DIR STUDENT ACHIEVEMENT/CURR	CURRICULUM
5000	DIRECTOR OF PERSONNEL	HUMAN RESOURCES
7000	ADULT ED	ADULT ED
7200	ADULT ED DRIVER TRAINING	
8000	ASST SUPT BUSINESS	BUSINESS SVCS
9100	SITE PRINCIPAL	
9500	SITE ATHLETIC DIRECTOR	ATHLETICS
ABM0	ENERGY CONSERV PROJ	
CCEX	COLLEGE CAREER EXPLORATION	
COVI	COVID-19 Pandemic	COVID 19
DEPC	DEPARTMENT CHAIR-COVID	
FA00	FISCAL SERVICES	FISCAL SVCS
LFTP	LFT President	DISTRICT
MG00	GROUND	GROUND
MM00	MAINTENANCE	MAINTENANCE
MO00	OPERATIONS	OPERATIONS
PA00	PURCHASING MANAGER	PURCHASING
PARS	SUPPLEMENTAL RETIREMENT PLAN	
PERC	PERSONNEL COMMISSION	PERSONNEL COMMISSION
PSTR	POST SECONDARY TRANSITION	
PW00	WAREHOUSE	WAREHOUSE
PY00	PRIOR YEAR	
SERP	Supplemental Retirement Incentive	SERP
SICK	SICK LEAVE PAID	DISTRICT
SSCH	SUMMER SCHOOL	
TA00	TRANSPORTATION MANAGER	TRANSPORTATION

TSPS	TEACHER SUPPORT PROVIDER	DISTRICT
VAPA	VISUAL & PERFORMING ARTS	VAPA
WASC	WASC ACCREDITATION	DISTRICT
XXXX	DELETE THIS BUDGET STRING	

Unit	Description
0000	GENERAL
0394	TIIG-TARGETED INST BLK GRANT
0639	ADULT EDUCATION
06ST	SANITATION TRAINING
07CS	CLEANING SUPPLIES
08ET	EDUCATIONAL TECHNOLOGY
08SV	SERVER PROJECT
1001	ADMINISTRATION
1002	ART
1003	ATHLETICS
1004	COUNSELING
1005	BUSINESS
1006	ENGLISH
1007	FOREIGN LANGUAGE
1008	HOME EC
1009	INDUSTRIAL ARTS
1010	LIBRARY
1011	MATHEMATICS
1012	MUSIC
1013	PE
1014	SCIENCE
1015	SOCIAL SCIENCE
1016	CAREER CENTER
1017	CA REQUIREMENTS
1018	CONTINGENCY
1019	COMPUTERS
1020	ADVANCED PLACEMENT
1021	AGRICULTURE DEPARTMENT
1022	PHYSICS
1023	AUDIO-VISUAL
1024	SPECIAL EDUCATION
1025	COPIERS
1026	CORE/TEAM 6
1027	CORE/TEAM 7
1028	CORE/TEAM 8
1029	HANDBOOKS
1030	DRAMA
1031	WORK EXPERIENCE
1032	LANGUAGE
1033	ORNAMENTAL HORTICULTURE
1035	ENGLISH LEARNERS
1064	MARINE SCIENCE/AQUARIUM
10AS	SUMMER/AFTER SCHOOL PROGRAMS
1100	LOTTERY
11RI	FACILITY REPAIR & IMPROVEMENT
12AQ	IMPROVE AIR QUALITY
13RO	REOPENING AND OPERATING

Unit	Description
1400	EPA - PROP 39
1CPR	COORD OF PREP AND RESPONSE
1ILT	EXTENDING INSTR LEARNING TIME
1T00	ONE TIME
2CLG	CLOSE LEARNING GAPS
2SCH	NEEDS OF SCHOOLS
3210	CARES ACT
3310	SPEDIDEA
3AUN	ACTIVITIES ADDRS UNIQUE NEEDS
3IPS	INTEGRATED PUPIL SUPPORTS
4303	TECH SUPPLIES CHG TO SITES
4CLH	COMMUNITY LRN HUBS
4DPR	DEVELOPING PROCEDURES FOR RESP
5CDP	CREDIT DEFICIENT PUPILS
5LTC	PLANNING FOR LONG TERM CLOSURE
6264	TEACHER EFFECTIVENESS
6387	CAREER TECH EDUC INC GRNT
6500	SPECIAL EDUCATION
6AAS	ADDITIONAL ACAD SVCS
7010	AG INCENTIVE SUPPORT
7230	TRANSPORTATION
7240	SPEC ED TRANSPORTATION
7TIP	TRAUMA INFORMED PRACTICES
9-12	9-12 GRADES
9014	PERFORMING ARTS
9050	AUDACIOUS FOUNDATION
9MHS	MENTAL HEALTH SVCS
A104	ADULT ED AB104
AAS3	ADDITIONAL ACADEMIC SERVICES
AB10	AB-10 HYGIENE PRODUCTS
ACA0	ACA REPORTING SRVCES
ACC1	ACCOUNT 1
ACC2	ACCOUNT 2
ACCR	ACCREDITATION
ACCT	ACCOUNTING/FINANCE PATHWAY
ACTE	ACT EXAMS
ACTV	ACTIVITIES
ADAP	ADAPTED PHYSICAL EDUCATION
ADJS	RETIREMENT ADJUSTMENT
ADJU	DON'T USE -FISCAL DIRECTOR
ADMN	ADMINISTRATION
ADPI	PROFESSIONAL INSTITUTE FOR ADMIN
AEBG	ADULT ED BLOCK GRANT
AERO	AEROSPACE
AGEN	SOC/EMOTIONAL SUP-OUTSIDE AGENCY
AGRI	AGRICULTURE PATHWAY
AIM4	ADDITIONAL INSTR MATERIALS

Unit	Description
ALTR	ALTERNATIVE
ALTS	ALTERNATIVE SUPPORT
AMCH	AG MECHANICS
AMNT	ADMIN MENTOR
AMOE	ADULT ED MOE
APE1	ADAPTIVE PE 1
APEX	ADV PLACEMENT EXAMS
APHS	AP US HISTORY CONCURRENT AHC
AQWL	AQUARIUM WET LAB
ARTM	ARTS & MEDIA PATHWAY
ARTS	PERFORMING ARTS
ASBC	ASB CLASS
ASBF	ASSOCIATED STUDENT BODY FUNDS
ASES	ASES
ASPH	ASPHALT
ASTR	ASTRO CAMP
ATHL	ATHLETICS SUPPORT
ATOG	A-G COURSE SUPPORT
ATTN	TRANSPORTATION ATTENDANT
AUTO	AUTO SHOP
AVDF	AVID - FUNDRAISERS
AVDP	AVID - PROGRAMS
AVID	AVID
AWET	AG WATER & ENVIRONMENT GRANT
BAND	MARCHING BAND
BBPP	BLOOD BORNE PATHOGEN TRAINING
BCOM	BUSINESS COMPUTER APPLICATIONS
BEGN	BEGINNING TEACHER PROGRAM
BGC0	BOYS AND GIRLS CLUB
BIHE	BILL HEATH
BIKE	BIKING
BILL	BILL TO ANOTHER ENTITY
BL08	ACCESS TO BREAKFAST AND LUNCH
BOND	G. O. BOND
BUSN	BUSINESS & FINANCE PATHWAY
CALS	CAL-SOAP
CARP	CARPET AND INSTALLATION
CASH	CA PARTNERSHIP - FBLA GRANT
CATE	CATERING - FOOD SERVICE
CATL	CATALINA ISLAND FIELD TRIP
CCCC	CA COMPETE COUNT CENSUS
CCEC	CNTL CST ENTREPRENEUR CONSORT
CCRC	CAREER COLLEGE READINESS AHC
CCRT	COLLEGE CAREER READINESS
CCTH	CAREER CENTER TECH
CDP0	CENTRAL DATA PROCESSING
CFOE	CARE FOR OUR EARTH

Unit	Description
CHAV	CHAVEZ SETTLEMENT
CHKS	HEALTHY KIDS SURVEY
CHOR	CHORAL MUSIC
CHRM	CHROMEBOOKS DAMAGED
CIMI	CATALINA ISLAND MARINE INST.
CISC	PHONES-ALL SITES
CK00	CENTRAL KITCHEN
CNGS	CNG STATION
COMM	COMMUNICATION TECHNOLOGY
COMP	COMPUTERS
CONC	CONCURRENT
COTC	CO TEACHING
COTE	CO-TEACHING PD
COUN	COUNSELORS
COVI	COVID-19 PANDEMIC
CRED	CREDIT RECOVERY - LCAP
CRGD	CROSSING GUARDS
CRMJ	CRIMINAL JUSTICE PATHWAY
CTE1	CTE - CLASS 1
CTE2	CTE-CLASS 2
CTEP	CTE PROGRAM - SPED
CURR	CURRICULUM GRANT
DANS	DANCE
DATA	DATA ACCOUNTABILITY GRANT
DC05	DEVICES OR CONNECTIVITY
DELC	DELAC
DEPT	DEPARTMENT
DIBA	DICK BARRET
DREV	DEFERRED REVENUE
DRFT	DRAFTING
DRMA	DRAMA
DSGN	DESIGN & INNOVATIONS PATHWAY
ECCC	ELEMENTARY COMMON CORE COUNCIL
EDMS	ED MEDIA SPECIALIST
ELAA	ENGLISH LANGUAGE ARTS ADOPTION
ELDL	ELD LEADERSHIP
ELDS	ENGLISH LEARNER SERVICES
ELEM	ELEMENTARY
ENGN	ENGINEERING PATHWAY
ENRG	ENERGY
ENTR	ENTREPRENEURSHIP
ERAT	E-RATE
ERRR	PAYROLL/FINANCE ERROR
FBLA	FUTURE BUSINESS LEADERS
FCNG	COMPRESSED NAT GAS FUEL
FD95	FUND 95
FDSL	DIESEL FUEL

Unit	Description
FENC	FENCES/SECURITY
FGAS	GASOLINE
FILM	MICROFILM-TRANSCRIPTS
FLIT	FINANCIAL LITERACY
FOST	FOSTER FOCUS
FRCH	FRENCH CONCURRENT AHC
FTRP	STUDENT FIELD TRIPS
FUSD	FACILITY USE-DEPOSIT
FUSE	FACILITY USE
G001	GRADE 1
G002	GRADE 2
G003	GRADE 3
G004	GRADE 4
G005	GRADE 5
G006	GRADE 6
GAME	GAMES AND SIMULATION
GASP	GAS PIPING PROJECT
GEMP	GARDEN EDUCATION
GIFT	DONATED FUNDS
GNRL	GENERAL SUPPLY - ALL STAFF
GOVT	AMER GOVT CONCURRENT ENROLL
GRAD	GRADUATION SUPPLIES
GRDN	GARDEN
GRPH	GRAPHIC ARTS
HCLK	HEALTH CLERK
HCM6	HEALTH, COUN, MENTAL HEALTH
HIGH	HIGH SCHOOL
HIST	HISTORY
HLTH	HEALTH CAREERS ACADEMY
HMLS	HOMELESS COMPONENT NCLB
HOME	HOMEBOUND
HUYK	HUYK STADIUM UPGRADES
HVAC	HVAC PROJECT
HYK2	HUYCK STADIUM-REFURBISH
IABL	INSTRUCTIONAL ASST - BILINGUAL
IACL	INST ASST COMPUTER LAB
IEPS	IEPS SESSIONS
IM02	EXTEND INSTRUCTIONAL MIN
INDP	SECONDARY INDEPENDENT STUDY
INDT	INDEPENDENT STUDY TUTOR
ISTG	INSTRUC STRATEGY TEACHER GRANT
JECA	JEFF CARLOVSKY
KITC	KITCHEN
KNDR	KINDERGARTEN-FULL DAY
LAMI	LAMINATING
LDTM	LEADERSHIP TEAM
LFT0	LFT SHARE TIME



Unit	Description
LFTB	LFT OFFICIAL ABSENCE
LIBT	LIBRARY TECHNICIAN
LIFT	LITERACY INIT FOR TARGET SUCC+
LISF	LOW INCIDENCE SELPA FUNDS
LITS	LITERACY SPECIALIST
LL01	LEARNING LOSS
LVN0	LICENSED VOCATIONAL NURSE
MATC	MATH COACHES
MATH	MATH PROF DEVELOP
MATS	MATH SUPPORT
MBG0	MANDATED BLOCK GRANT
MCPA	MANDATED COST ONE TIME
MDLG	3D MODELING & PROTOTYPING PTHWY
MECH	MECHANICS
MEDC	MEDICAL SCIENCE/HEALTH CAREERS
MGRT	MIGRANT EDUCATION
MICR	MICRO FILM CONVERSION
MIDL	MIDDLE SCHOOL
MITS	MULTI TIER INTERVENTION SYSTEM
MODE	MODEL TECH
MOVE	NON-VOLUNTARY TRANSFER-CLSROOM
MTSS	MULTI-TIERED SYSTEM OF SUPPORT
MUSC	MUSIC PATHWAY
NASC	NANCY SCHULER-JONES
NATU	NATURE BASED EDUCATION
NDA0	NOON DUTY AIDE
NEGO	NEGOTIATIONS
NGSS	NEXT GENERATION SCI STANDARDS
NSGA	NOSTALGIA PROJECTS
NTWK	NETWORKING PATHWAY
NURS	SCHOOL NURSE
NUTR	HEALTH & NUTRITION WHEEL
OFFC	OFFICE
ORCH	OUTREACH CONSULTANTS
ORFA	ORFALEA FUND GRANT
ORHR	ORNAMENTAL HORTICULTURE
PAIN	PAINTING
PARS	SUPPLEMENTAL RETIREMENT PLAN
PAYX	PAYROLL SWEEP
PDCL	PROFESSIONAL DEV CLASSIFIED
PDCR	PROFESSIONAL DEV CERTIFICATED
PDIT	PROFESSIONAL DEV IT DEPT
PE00	PHYSICAL EDUCATION TEACHER
PERC	PERSONNEL COMMISSION
PHEX	PUBLIC HEALTH EXPENSES
PHIL	PHILANTHROPY PROJECT GRANT
PHOT	PHOTOGRAPHY

Unit	Description
PLNT	PLANT SCIENCES
POOL	SWIMMING POOLS
PORT	PORTABLE
PR01	PROJECT #1
PR02	PROJECT #2
PR03	PROJECT #3
PR04	PROJECT #4
PR05	PROJECT #5
PREP	PREPARATION DAYS
PRNT	PRINTING
PROD	PRODUCT DESIGN
PRYR	PRIOR YEAR
PSAT	PSAT TEST
PT09	PUPIL TRAUMA, SOC EMOTIONAL
PUBL	PUBLICATIONS
PYCO	CARRY OVER
QAD0	QAD TEACHNET TECH GRANT
RCEN	RESOURCE CENTER
RCGN	EMPLOYEE RECOGNITION
READ	MYON READING PROGRAM
RECR	RECRUITMENT
REST	RESTITUTION
RETI	RETIREMENT INCENTIVE
RIIG	REMOTE INSTRUCT INNOV GRNT
RIS1	SDC RISE 1
RIS2	SDC RISE 2
RNUR	REGISTERED NURSE
ROPE	ROPES COURSES
ROVE	ROVING CUSTODIAL STAFF
ROVP	ROBOTICS VOC PROGRAM
RPAY	RETRO-PAY
RPRG	RECESS PROGRAMMING
RPRS	RPRS 57XX W/O OFFISET
RSP1	RESOURCE 1
RSP2	RESOURCE 2
RSP3	RESOURCE 3
RSP4	RESOURCE 4
RSP5	RESOURCE 5
RSP6	RESOURCE 6
RSP7	RESOURCE 7
RSP8	RESOURCE 8
SAFE	SAFETY
SARC	ACCOUNTABILITY REPORT CARD
SATA	SATURDAY SCHOOL ACADEMY
SATS	SATURDAY SCHOOL
SCLS	SCH COMMUNITY LIAISON SUPPORT
SCOB	SCORE BOARD

Unit	Description
SDC1	SPECIAL DAY CLASS 1
SDC2	SPECIAL DAY CLASS 2
SDC3	SPECIAL DAY CLASS 3
SELP	BILL SELPA FOR PAYMENT
SERP	SUPPLEMENTAL RETIREMENT INCENTIVE
SFDP	SUMMER FOOD PROGRAM
SFTY	SAFETY FUNDS
SH01	SEV HAND, PRIMARY
SH02	SEVERELY HANDICAPPED, INTERMED
SH03	SEVERELY HANDICAPPED 3RD CLASS
SHED	PURCHASE SHEDS FOR ROP
SHIP	SUPP HRLY INTERVENTION PROGRAM
SIGN	LED SIGNS
SIPE	SAFETY - SIPE
SISC	SELF-INSURED SCHOOLS
SITE	SITE MENTOR TEACHER
SPEC	SPECIAL ED COORDINATOR
SPED	SPECIAL EDUCATION
SPPD	SPECIAL ED PD
SPRK	SPARK PROGRAM
SPRT	SPORTS MEDICINE PATHWAY
SPSH	SPLASH EXHIBIT - AQUARIUM
SROF	SCHOOL RESOURCE OFFICER
SRTY	SECURITY CAMERAS
SSCH	SUMMER SCHOOL
STAR	STAR TESTING
STAT	STATISTICS CONCURRENT AHC
STCH	STUDENT TEACHING
STDC	STUDENT COUNCIL
STEC	STAGE TECHNOLOGY
STEM	STEAM FESTIVAL/PROJECT
STFM	STATE FARM GRANT
STLD	STALE DATED CHECKS
STRZ	STARS ACADEMY - LHS
STST	STEVE STRAIGHT
SUPP	SUPPLEMENTAL
SUST	SUSTAINABLE AG
SW05	DEVICES & CONNECTIVITY-SWITCH
SWEL	SCHOOL WELLNESS GRANT
SWIM	SWIMMING
SWIT	SWITCHGEAR REPLACEMENT
TACT	TESTING AND CONTACT TRACING
TANK	UNDERGROUND STORAGE TANK
TECH	TECHNOLOGY
TELE	TELEWORK
THTR	THEATER PATHWAY
TIDE	TIDEPOL PROJECT - AQUARIUM

Unit	Description
TIM4	ADDITIONL INST MATERIAL-TEACHR
TIPR	TEACHER INDUCTION PROGRAM
TKST	TK SUPPORT
TLP1	THERAPEUTIC LEARNING 1
TLP2	THERAPEUTIC LEARNING 2
TLPR	THERAPEUTIC LEARNING PROG
TOUR	TOURISM CLASS
TRCK	TRACK & FIELD IMPROV
TRNC	TRUANCY GOALS/NEEDS
TRNP	TRANSPORTATION PATHWAY
TRNS	TRANSLATOR SERVICES
TRST	TRUST ACCOUNT
TRVL	TRAVEL-SPLIT ASSIGNMENT
TSPS	TEACHER SUPPORT
UBGC	UNITED BOYS & GIRLS CLUB
UCSB	UCSB PARTNERSHIP GRANT
UNIV	UNIVER INTERN MENTOR STIPEND
VAPA	VISUAL & PERFORMING ARTS
VC00	VACATION PAY-OFF
VDEO	VIDEOS
VINE	VITICULTURE OCCUPATIONS
VVCS	VANDENBERG VILLAGE COMM SVCS DIST
WARD	ANZA T WARD SCHOLARSHIP
WASC	WASC ACCREDITATION
WASH	WASHINGTON TRIP
WCMP	WORKERS' COMPENSATION
WEBC	WEB CLASS
WGHT	WEIGHT ROOM PROJECT
WLOS	WAREHOUSE LOST
XSUP	EXTRA SUPPORT - GR 1-6
XTRA	ADDITIONAL SECTION - CERT
YMCA	YMCA
YRBK	YEARBOOK

	Funds 01, 09, and 62			2021-22 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	146,165,086.43
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,805,363.32
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,283,053.05
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	519,982.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	704.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,120,231.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,923,970.05
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				125,435,753.06
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,134.70
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,419.84

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	113,271,691.73	12,424.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	113,271,691.73	12,424.00
B. Required effort (Line A.2 times 90%)	101,944,522.56	11,181.60
C. Current year expenditures (Line I.E and Line II.B)	125,435,753.06	15,419.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

### Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

4,447,593.63

2. Contracted general administrative positions not paid through payroll

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

0.00

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

NA

#### B. Salaries and Benefits - All Other Activities

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

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

97,481,099.14

#### C. Percentage of Plant Services Costs Attributable to General Administration

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

4.56%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

0.00

Retain supporting documentation.

#### B. Abnormal or Mass Separation Costs (required)

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

0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,218,137.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,944,640.86
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	46,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	567,911.91
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,777,590.07
9. Carry-Forward Adjustment (Part IV, Line F)	(411,696.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,365,893.10

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	82,434,085.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,654,743.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,390,032.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,560,251.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	860,015.32
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	192,070.88
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,423.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,886,296.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,350,347.87
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,486,141.92
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	127,831,408.46



**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

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

(Line A8 divided by Line B19)

6.08%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19)

5.76%

**Part IV - Carry-forward Adjustment**

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

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

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

7,777,590.07

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

1. Carry-forward adjustment from the second prior year

(992,379.29)

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.63%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.63%) times Part III, Line B19); zero if positive

(411,696.97)

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

(411,696.97)

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

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

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

5.76%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-205848.48) is applied to the current year calculation and the remainder (\$-205848.49) is deferred to one or more future years:

5.92%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-137232.32) is applied to the current year calculation and the remainder (\$-274464.65) is deferred to one or more future years:

5.98%

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

1

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

**Option 2 or Option 3 is selected)**

(411,696.97)

Approved  
indirect  
cost rate: 5.63%  
  
Highest  
rate used  
in any  
program: 5.63%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,021,362.00	113,802.00	5.63%
01	3010	3,673,688.50	205,817.00	5.60%
01	3182	403,908.00	22,740.00	5.63%
01	3210	318,055.00	17,906.00	5.63%
01	3212	3,367,607.00	188,678.00	5.60%
01	3215	434,163.00	24,443.00	5.63%
01	3216	938,567.00	52,841.00	5.63%
01	3217	131,206.00	7,386.00	5.63%
01	3218	555,659.00	31,283.00	5.63%
01	3219	1,054,702.00	59,379.00	5.63%
01	3550	83,997.98	4,199.02	5.00%
01	4035	455,271.00	25,631.00	5.63%
01	4127	361,603.00	20,358.00	5.63%
01	4203	303,020.00	17,060.00	5.63%
01	5630	69,156.49	3,893.51	5.63%
01	5632	26,788.15	1,508.17	5.63%
01	5810	267,063.56	1,112.00	0.42%
01	6010	167,187.45	8,359.37	5.00%
01	6266	51,125.00	2,876.00	5.63%
01	6387	287,656.15	16,195.04	5.63%
01	6536	134,628.00	7,579.00	5.63%
01	6537	282,944.38	5,777.00	2.04%
01	7085	143,013.00	8,051.00	5.63%
01	7422	1,568,956.00	82,017.00	5.23%
01	9010	1,080,001.81	12,690.00	1.17%
11	6391	922,489.66	46,103.00	5.00%
13	5310	2,471,238.92	131,790.00	5.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	519,165.33		190,047.84	709,213.17
2. State Lottery Revenue	8560	1,633,228.71		655,520.05	2,288,748.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,152,394.04	0.00	845,567.89	2,997,961.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	341,077.17		0.00	341,077.17
2. Classified Salaries	2000-2999	5,623.24		0.00	5,623.24
3. Employee Benefits	3000-3999	128,222.66		0.00	128,222.66
4. Books and Supplies	4000-4999	4,834.88		226,803.89	231,638.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			30,694.00	30,694.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		479,757.95	0.00	257,497.89	737,255.84
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,672,636.09	0.00	588,070.00	2,260,706.09
<b>D. COMMENTS:</b>					
Software to allow remote instruction					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	103,072,944.00	2.33%	105,476,271.00	1.00%	106,531,813.00
2. Federal Revenues	8100-8299	1,117,919.00	0.00%	1,117,919.00	0.00%	1,117,919.00
3. Other State Revenues	8300-8599	1,898,439.71	-4.01%	1,822,316.95	-1.21%	1,800,251.85
4. Other Local Revenues	8600-8799	1,230,962.98	-93.89%	75,150.81	-4.57%	71,714.15
5. Other Financing Sources						
a. Transfers In	8900-8929	2,250,000.00	-11.11%	2,000,000.00	-100.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(18,143,762.77)	-0.36%	(18,077,597.16)	1.34%	(18,319,430.56)
6. Total (Sum lines A1 thru A5c)		91,426,502.92	1.08%	92,414,060.60	-1.31%	91,202,267.44
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,683,910.95		42,763,584.37
b. Step & Column Adjustment				418,173.42		478,112.32
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				661,500.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,683,910.95	2.59%	42,763,584.37	1.12%	43,241,696.69
2. Classified Salaries						
a. Base Salaries				14,447,122.67		14,807,114.79
b. Step & Column Adjustment				79,192.12		82,914.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				280,800.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,447,122.67	2.49%	14,807,114.79	0.56%	14,890,029.35
3. Employee Benefits	3000-3999	23,438,813.66	0.00%	23,437,975.30	1.64%	23,823,422.95
4. Books and Supplies	4000-4999	3,041,563.70	16.54%	3,544,600.95	-42.16%	2,050,365.98
5. Services and Other Operating Expenditures	5000-5999	9,569,798.06	-16.46%	7,994,498.06	0.00%	7,994,498.06
6. Capital Outlay	6000-6999	3,452,286.77	-60.61%	1,360,000.00	-100.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	555,677.63	7.08%	595,022.80	4.61%	622,474.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(902,370.34)	38.50%	(1,249,798.70)	-49.40%	(632,455.46)
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)		95,286,803.10	-2.13%	93,252,997.57	-1.35%	91,990,032.12

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,860,300.18)		(838,936.97)		(787,764.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,551,919.01		8,691,618.83		7,852,681.86
2. Ending Fund Balance (Sum lines C and D1)		8,691,618.83		7,852,681.86		7,064,917.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,310.05				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,063,301.08				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,579,007.70				
2. Unassigned/Unappropriated	9790	0.00		7,852,681.86		7,064,917.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,691,618.83		7,852,681.86		7,064,917.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,579,007.70		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		7,852,681.86		7,064,917.18
(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			4,427,656.81		4,085,132.17
c. Unassigned/Unappropriated	9790	7442442.56				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,579,007.70		12,280,338.67		11,150,049.35
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1d - 9 transitional kindergarten teachers will be hired. B2d - 9 transitional kindergarten paraeducators will be hired.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,407,363.00	0.00%	2,407,363.00	0.00%	2,407,363.00
2. Federal Revenues	8100-8299	17,711,588.72	-10.36%	15,876,590.00	-66.37%	5,339,156.00
3. Other State Revenues	8300-8599	10,985,911.94	-3.44%	10,608,279.38	-3.83%	10,202,404.28
4. Other Local Revenues	8600-8799	6,581,246.00	-0.48%	6,549,496.00	-1.41%	6,456,976.00
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	18,143,762.77	-0.36%	18,077,597.16	1.34%	18,319,430.56
6. Total (Sum lines A1 thru A5c)		55,829,872.43	-4.14%	53,519,325.54	-20.17%	42,725,329.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,179,206.39		12,331,441.01
b. Step & Column Adjustment				157,566.95		162,235.65
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,332.33)		(3,723,607.96)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,179,206.39	1.25%	12,331,441.01	-28.88%	8,770,068.70
2. Classified Salaries						
a. Base Salaries				6,388,081.79		6,353,042.30
b. Step & Column Adjustment				34,302.74		49,737.38
c. Cost-of-Living Adjustment						
d. Other Adjustments				(69,342.23)		(160,264.47)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,388,081.79	-0.55%	6,353,042.30	-1.74%	6,242,515.21
3. Employee Benefits	3000-3999	13,662,800.75	0.68%	13,756,147.40	-9.07%	12,508,030.76
4. Books and Supplies	4000-4999	2,977,163.12	71.55%	5,107,372.38	-60.58%	2,013,422.49
5. Services and Other Operating Expenditures	5000-5999	7,854,223.71	15.48%	9,070,240.94	-16.79%	7,547,027.50
6. Capital Outlay	6000-6999	6,915,420.50	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,651,510.00	0.00%	6,651,510.00	0.00%	6,651,510.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	718,380.34	48.36%	1,065,808.70	-57.92%	448,465.46
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)		57,346,786.60	-5.25%	54,335,562.73	-18.69%	44,181,040.12



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)		(1,516,914.17)		(816,237.19)		(1,455,710.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,755,459.94		6,238,545.77		5,422,308.58
2. Ending Fund Balance (Sum lines C and D1)		6,238,545.77		5,422,308.58		3,966,598.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,238,545.77		5,422,308.58		3,966,598.30
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)		6,238,545.77		5,422,308.58		3,966,598.30
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)
Lompoc Unified has positions funded with one-time restricted revenue sources. In this projection the positions are ended when the funding source ends. This includes resources 7085, 3212, 3213, 3214, 7422, 7426, 7425 and 9010						

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	105,480,307.00	2.28%	107,883,634.00	0.98%	108,939,176.00
2. Federal Revenues	8100-8299	18,829,507.72	-9.75%	16,994,509.00	-62.00%	6,457,075.00
3. Other State Revenues	8300-8599	12,884,351.65	-3.52%	12,430,596.33	-3.44%	12,002,656.13
4. Other Local Revenues	8600-8799	7,812,208.98	-15.20%	6,624,646.81	-1.45%	6,528,690.15
5. Other Financing Sources						
a. Transfers In	8900-8929	2,250,000.00	-11.11%	2,000,000.00	-100.00%	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)		147,256,375.35	-0.90%	145,933,386.14	-8.23%	133,927,597.28
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,863,117.34		55,095,025.38
b. Step & Column Adjustment				575,740.37		640,347.97
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				656,167.67		(3,723,607.96)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,863,117.34	2.29%	55,095,025.38	-5.60%	52,011,765.39
2. Classified Salaries						
a. Base Salaries				20,835,204.46		21,160,157.09
b. Step & Column Adjustment				113,494.86		132,651.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				211,457.77		(160,264.47)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,835,204.46	1.56%	21,160,157.09	-0.13%	21,132,544.56
3. Employee Benefits	3000-3999	37,101,614.41	0.25%	37,194,122.70	-2.32%	36,331,453.71
4. Books and Supplies	4000-4999	6,018,726.82	43.75%	8,651,973.33	-53.03%	4,063,788.47
5. Services and Other Operating Expenditures	5000-5999	17,424,021.77	-2.06%	17,064,739.00	-8.93%	15,541,525.56
6. Capital Outlay	6000-6999	10,367,707.27	-86.88%	1,360,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,207,187.63	0.55%	7,246,532.80	0.38%	7,273,984.55
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(183,990.00)	0.00%	(183,990.00)	0.00%	(183,990.00)
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)		152,633,589.70	-3.31%	147,588,560.30	-7.74%	136,171,072.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(5,377,214.35)		(1,655,174.16)		(2,243,474.96)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,307,378.95		14,930,164.60		13,274,990.44
2. Ending Fund Balance (Sum lines C and D1)		14,930,164.60		13,274,990.44		11,031,515.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	49,310.05		0.00		0.00
b. Restricted	9740	6,238,545.77		5,422,308.58		3,966,598.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,063,301.08		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,579,007.70		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		7,852,681.86		7,064,917.18
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,930,164.60		13,274,990.44		11,031,515.48
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,579,007.70		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		7,852,681.86		7,064,917.18
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		4,427,656.81		4,085,132.17
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,579,007.70		12,280,338.67		11,150,049.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		8.32%		8.19%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">No</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
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)						
		0.00		0.00		0.00
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)						
		8,265.75		8,242.35		8,253.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		152,633,589.70		147,588,560.30		136,171,072.24
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		152,633,589.70		147,588,560.30		136,171,072.24
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		4,579,007.69		4,427,656.81		4,085,132.17
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		4,579,007.69		4,427,656.81		4,085,132.17
h. Available Reserves (Line E3)						
Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Current LEA:	42-69229-0000000 Lompoc Unified	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
AR	Santa Barbara County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,371.34)	0.00	(178,693.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,228.44	0.00	46,903.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,853.90	0.00	131,790.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	2,289.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	8,371.34	(8,371.34)	178,693.00	(178,693.00)	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(2,693.90)	0.00	(183,990.00)				
Other Sources/Uses Detail					2,250,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	340.00	0.00	52,200.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,353.90	0.00	131,790.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,250,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
TOTALS	2,693.90	(2,693.90)	183,990.00	(183,990.00)	2,250,000.00	2,250,000.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

8,265.75

District's ADA Standard Percentage Level:

1.0%

### 1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	9,099	9,070		
	Charter School				
	<b>Total ADA</b>	<b>9,099</b>	<b>9,070</b>	<b>0.3%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	9,099	9,099		
	Charter School				
	<b>Total ADA</b>	<b>9,099</b>	<b>9,099</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	9,099	9,108		
	Charter School		0		
	<b>Total ADA</b>	<b>9,099</b>	<b>9,108</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	8,771			
	Charter School	0			
	<b>Total ADA</b>	<b>8,771</b>			

### 1B. Comparison of District ADA to the Standard

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

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

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

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

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

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

8,265.8

District's Enrollment Standard Percentage Level:

1.0%

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	9,613	10,055		
	Charter School				
	<b>Total Enrollment</b>	<b>9,613</b>	<b>10,055</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	9,231	9,644		
	Charter School				
	<b>Total Enrollment</b>	<b>9,231</b>	<b>9,644</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	9,185	9,184		
	Charter School				
	<b>Total Enrollment</b>	<b>9,185</b>	<b>9,184</b>	<b>0.0%</b>	<b>Met</b>

Budget Year (2022-23)		
District Regular	9,111	
Charter School		
<b>Total Enrollment</b>	<b>9,111</b>	

## 2B. Comparison of District Enrollment to the Standard

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

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	9,070	10,055	90.2%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>9,070</b>	<b>10,055</b>	
Second Prior Year (2020-21)	District Regular	8,569	9,644	88.9%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>8,569</b>	<b>9,644</b>	
First Prior Year (2021-22)	District Regular	8,135	9,184	88.6%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>8,135</b>	<b>9,184</b>	
Historical Average Ratio:				89.2%

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

89.7%

### 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	8,266	9,111		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>8,266</b>	<b>9,111</b>	<b>90.7%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	8,242	9,087		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>8,242</b>	<b>9,087</b>	<b>90.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	8,254	9,099		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>8,254</b>	<b>9,099</b>	<b>90.7%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The covid-19 pandemic caused lower attendance rates in the years used for the historical averageratio. We adjusted our projected ADA to account for this.

#### 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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue  
Basic Aid  
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

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

##### Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,107.66	8,771.15	8,496.40	8,253.87
b. Prior Year ADA (Funded)		9,107.66	8,771.15	8,496.40
c. Difference (Step 1a minus Step 1b)		(336.51)	(274.75)	(242.53)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.69%)	(3.13%)	(2.85%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		99,918,684.00	103,072,944.00	105,476,271.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		6,554,665.67	5,545,324.39	4,240,146.09
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)		2.9%	2.2%	1.2%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.87% to 3.87%	1.25% to 3.25%	0.17% to 2.17%

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	24,270,069.00	25,614,523.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	100,950,503.00	104,177,859.00	106,615,214.00	107,702,580.00
District's Projected Change in LCFF Revenue:		3.20%	2.34%	1.02%
LCFF Revenue Standard		1.87% to 3.87%	1.25% to 3.25%	0.17% to 2.17%
Status:		Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	73,772,619.55	81,545,648.56	90.5%
Second Prior Year (2020-21)	74,542,115.54	82,867,884.95	90.0%
First Prior Year (2021-22)	75,002,615.68	86,185,914.35	87.0%
Historical Average Ratio:			89.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	79,569,847.28	95,286,803.10	83.5%	Not Met
1st Subsequent Year (2023-24)	81,008,674.46	93,252,997.57	86.9%	Met
2nd Subsequent Year (2024-25)	81,955,148.99	91,990,032.12	89.1%	Met

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

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

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

**Explanation:**

(required if NOT met)

The budget year 2022-23 includes capitalized projects totaling 10.3 million dollars.

**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):	2.87%	2.25%	1.17%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-7.13% to 12.87%</b>	<b>-7.75% to 12.25%</b>	<b>-8.83% to 11.17%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-2.13% to 7.87%	-2.75% to 7.25%	-3.83% to 6.17%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	18,013,961.32		
Budget Year (2022-23)	18,829,507.72	4.53%	No
1st Subsequent Year (2023-24)	16,994,509.00	(9.75%)	Yes
2nd Subsequent Year (2024-25)	6,457,075.00	(62.00%)	Yes



**Explanation:**  
(required if Yes)

Federal covid relief funding source ESSER III has an end date of 9/30/24. ESSER II has an end date of 9/30/23.

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

First Prior Year (2021-22)	20,365,759.21		
Budget Year (2022-23)	12,884,351.65	(36.74%)	Yes
1st Subsequent Year (2023-24)	12,430,596.33	(3.52%)	Yes
2nd Subsequent Year (2024-25)	12,002,656.13	(3.44%)	No

**Explanation:**  
(required if Yes)

The ELO and IPI grants have an end date of 9/30/24. The Educator Effectiveness Grant revenue was received in 21/22.

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

First Prior Year (2021-22)	8,660,634.67		
Budget Year (2022-23)	7,812,208.98	(9.80%)	Yes
1st Subsequent Year (2023-24)	6,624,646.81	(15.20%)	Yes
2nd Subsequent Year (2024-25)	6,528,690.15	(1.45%)	No

**Explanation:**  
(required if Yes)

Donations and miscellaneous revenue is budgeted as it is received. In 21/22 and 22/23 one-time E-Rate reimbursements are budgeted.

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

First Prior Year (2021-22)	10,179,923.29		
Budget Year (2022-23)	6,018,726.82	(40.88%)	Yes
1st Subsequent Year (2023-24)	8,651,973.33	43.75%	Yes
2nd Subsequent Year (2024-25)	4,063,788.47	(53.03%)	Yes

**Explanation:**  
(required if Yes)

Carry over is not budgeted in restricted programs for years 22/23 through 24/25. The textbook adoption plan has been delayed one year. 2.1 million is budgeted in 22/23 and 23/24. \$596,000 is budgeted in 24/25. Supply budgets are adjusted to balance restricted programs and budgets are removed when funding sources end.

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

First Prior Year (2021-22)	22,625,905.15		
Budget Year (2022-23)	17,424,021.77	(22.99%)	Yes
1st Subsequent Year (2023-24)	17,064,739.00	(2.06%)	No
2nd Subsequent Year (2024-25)	15,541,525.56	(8.93%)	Yes

**Explanation:**  
(required if Yes)

The contracts with a temporary employment agency budgeted in 21/22 are not budgeted in future years and vacancies are budgeted. Carry over is not budgeted in 22/23 through 24/25. Service budgets are adjusted to balance restricted programs and budgets are removed when funding sources end

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	47,040,355.20		
Budget Year (2022-23)	39,526,068.35	(15.97%)	Not Met
1st Subsequent Year (2023-24)	36,049,752.14	(8.79%)	Not Met
2nd Subsequent Year (2024-25)	24,988,421.28	(30.68%)	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	32,805,828.44		
Budget Year (2022-23)	23,442,748.59	(28.54%)	Not Met
1st Subsequent Year (2023-24)	25,716,712.33	9.70%	Met
2nd Subsequent Year (2024-25)	19,605,314.03	(23.76%)	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Federal covid relief funding source ESSER III has an end date of 9/30/24. ESSER II has an end date of 9/30/23.

**Explanation:**

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

The ELO and IPI grants have an end date of 9/30/24. The Educator Effectiveness Grant revenue was received in 21/22.

**Explanation:**

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

Donations and miscellaneous revenue is budgeted as it is received. In 21/22 and 22/23 one-time E-Rate reimbursements are budgeted.

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)

Carry over is not budgeted in restricted programs for years 22/23 through 24/25. The textbook adoption plan has been delayed one year. 2.1 million is budgeted in 22/23 and 23/24. \$596,000 is budgeted in 24/25. Supply budgets are adjusted to balance restricted programs and budgets are removed when funding sources end.

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

The contracts with a temporary employment agency budgeted in 21/22 are not budgeted in future years and vacancies are budgeted. Carry over is not budgeted in 22/23 through 24/25. Service budgets are adjusted to balance restricted programs and budgets are removed when funding sources end

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?

No

- 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)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

134,888,995.68

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

134,888,995.68

4,046,669.87

4,063,974.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	3,604,782.82	3,837,274.32	4,384,952.59
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,834,270.33	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	6,439,053.15	3,837,274.32	4,384,952.59
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,159,427.45	127,909,143.84	146,165,086.43
	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)	120,159,427.45	127,909,143.84	146,165,086.43
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.4%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>1.8%</b>	<b>1.0%</b>	<b>1.0%</b>

<sup>1</sup>Available 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.

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

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

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section	(Form 01, Objects	Balance is negative, else	Status
	E)	1000-7999)	N/A)	
Third Prior Year (2019-20)	1,212,393.75	85,293,376.17	N/A	Met
Second Prior Year (2020-21)	505,161.76	83,567,884.95	N/A	Met
First Prior Year (2021-22)	950,297.75	86,185,914.35	N/A	Met
Budget Year (2022-23) (Information only)	(3,860,300.18)	95,286,803.10		

## 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	7,767,216.26	9,884,065.75	N/A	Met
Second Prior Year (2020-21)	13,797,550.36	11,096,459.50	19.6%	Not Met
First Prior Year (2021-22)	9,379,648.83	11,601,621.26	N/A	Met
Budget Year (2022-23) (Information only)	12,551,919.01			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	8,266	8,242	8,254

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

District's Reserve Standard Percentage Level:

3%	3%	3%
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#### 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

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

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

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b. Special Education Pass-through Funds

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

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

#### 10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

- Expenditures and Other Financing Uses  
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through  
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses  
(Line B1 plus Line B2)
- Reserve Standard Percentage Level

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
152,633,589.70	147,588,560.30	136,171,072.24
0.00	0.00	0.00
152,633,589.70	147,588,560.30	136,171,072.24
3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,579,007.69	4,427,656.81	4,085,132.17
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>4,579,007.69</b>	<b>4,427,656.81</b>	<b>4,085,132.17</b>

#### 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)	4,579,007.70		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	7,852,681.86	7,064,917.18
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	4,427,656.81	4,085,132.17
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)	4,579,007.70	12,280,338.67	11,150,049.35
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	8.32%	8.19%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>4,579,007.69</b>	<b>4,427,656.81</b>	<b>4,085,132.17</b>
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?

Yes

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:

Salaries are charged to resources 3212, 3213 3214, 7422, 7425, 9010 and 7010. Unless a new source of funding is able to cover the expenses these positions will end when the funding source ends.

**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?

Yes

1b. If Yes, identify the expenditures:

One-time capitalized projects are charged to the unrestricted general fund in years 22/23 and 23/24.

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(18,002,626.07)			
Budget Year (2022-23)	(18,143,762.77)	141,136.70	.8%	Met
1st Subsequent Year (2023-24)	(18,077,597.16)	(66,165.61)	(.4%)	Met
2nd Subsequent Year (2024-25)	(18,319,430.56)	241,833.40	1.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	2,250,000.00	2,250,000.00	New	Not Met
1st Subsequent Year (2023-24)	2,000,000.00	(250,000.00)	(11.1%)	Not Met
2nd Subsequent Year (2024-25)	0.00	(2,000,000.00)	(100.0%)	Not Met
<b>1c. Transfers Out, General Fund *</b>				
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
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			Yes	

\* 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.	
	<b>Explanation:</b>	
	(required if NOT met)	
1b.	NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.	
	<b>Explanation:</b>	
	(required if NOT met)	Transfers in from Fund 17 are to cover one-time textbook and retirement incentive payments.

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. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**

(required if YES)

Transitional Kindergarten classrooms will be constructed at four sites. The funding sources are ESSER II, ESSER III and the unrestricted general fund. The cost of about 9.4 million is budgeted in year 22/23.

1.2 million is budgeted in 22/23 for network equipment that will be 80 percent reimbursed through E-Rate

\$191,613 is budgeted in 22/23 maintenance for equipment

In 23/24 \$1 million is budgeted for turf at Cabrillo High and \$360,000 is budgeted for signs at various sites. The funding source is the unrestricted general fund.

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1,2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	10	Bond Interest and Redemption	G. O. Bond Measure N	
Supp Early Retirement Program	4	General Fund	SERP	4,307,693
State School Building Loans				
Compensated Absences				

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

Capital Lease/Energy Program	24	General Fund	Lease Financing	14,109,233
------------------------------	----	--------------	-----------------	------------

Capital Lease/PA System	4	General Fund	Lease Financing	610,433
TOTAL:				19,027,359

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,618,997	1,508,385	590,156	590,156
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Lease/Energy Program	518,982	555,678	595,023	622,475
Capital Lease/PA System	152,608	152,608	152,608	152,608
Total Annual Payments:	2,290,587	2,216,671	1,337,787	1,365,239
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)

No
----

2. For the district's OPEB:

a. Are they lifetime benefits?

No
----

b. Do benefits continue past age 65?

No
----

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

--

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

Pay-as-you-go
---------------

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)

0.00

- d. Is total OPEB liability based on the district's estimate  
or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date  
of the OPEB valuation


	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)	1,508,384.62	643,529.00	644,053.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


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

#### S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	585.6	591.6	600.6	582.1

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

A 21/22 agreement with the Lompoc Federation of Teachers will be on the board agenda dated 6/14/22. This is expected to include a 2.875% increase to the salary schedule, modifications to the salary schedule steps and other agreements that will impact years of service credit and stipends.

Negotiations Settled

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

**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

540525

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

6167273

6503964

6290409

3. Percent of H&W cost paid by employer

8.0%

4.0%

4.0%

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?

No

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Yes

Yes

Yes

2. Cost of step & column adjustments

554029.08

550460.37

606040.98

3. Percent change in step & column over prior year

1.2%

1.1%

1.3%

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

1. Are savings from attrition included in the budget and MYPs?

No

No

Yes



No	No	No
----	----	----

[illegible]

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	473	473	479.75	478.38

No

--

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:			
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?			
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?			
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	End Date:	
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

--	--	--

**One Year Agreement**

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


or

**Multiyear Agreement**

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


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

--

Negotiations Not Settled

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

237929
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
3935386	4137608	4276255
8.0%	4.0%	4.0%

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

Yes		
664930	670731.50	674416

The classified salary schedule was increased 2.875% as of 7/1/21

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

Yes	Yes	Yes
148667.72	218877.89	136033.93

3. Percent change in step & column over prior year

.8%	1.1%	.7%
Budget Year	1st Subsequent Year	2nd Subsequent Year

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

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

1. Are savings from attrition included in the budget and MYPs?

No No No

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

No No No

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	49	49	49	49

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

A 2.875% increase to the salary schedule starting 7/1/21 is expected to be on the 6/14/22 board agenda.

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

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear

--	--	--

projections (MYPs)?

Total cost of salary settlement

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

No	No	No

**Negotiations Not Settled**

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

83594

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential**

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

541449

563107

585632

3. Percent of H&W cost paid by employer

8.0%

4.0%

4.0%

4. 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**

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

Yes

Yes

Yes

2. Cost of step and column adjustments

73912.44

68937.61

71790.30

3. Percent change in step & column over prior year

1.1%

1.0%

1.0%

**Management/Supervisor/Confidential**

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?

No

No

No

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 28, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

# ADDITIONAL FISCAL INDICATORS

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

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the pay roll system?	No
<b>A3.</b>	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)	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	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