

ALL FUNDS FINAL BUDGET

2022-2023



Laguna Beach Unified School District

 949.497.7700

 949.497.7710

 www.lbusd.org





ALL FUNDS FINAL BUDGET FISCAL YEAR 2022-2023



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Laguna Beach Unified School District

Approval at the June 7, 2022
Regular Meeting of the Board of Education



2022-23 TABLE OF CONTENTS

Table of Contents	III
Superintendent's Message	V
Budget Message	VI
Introduction to the Budget	VII
Description of the District	VIII
Budget Summary Section	1
Executive Summary	3
General Fund Summary	6
General Fund Revenues, 2 Year Comparison	9
General Fund Expenditures, 2 Year Comparison	10
Expenditures by Function	16
Unrestricted and Restricted Funds	17
Components of Ending Fund Balance	18
Major State and Local Factors	19
Facilities Plan Summary	25
Enrollment Projections	26
Overview of Major Projects	27
Multi-Year Projections (MYP's)	28
Other Funds	29
Adult Education (Fund 11)	30
Cafeteria (Fund 13)	31
Special Reserve (Fund 17)	32
Capital Facilities (Fund 25)	33
Capital Outlay Projects (Fund 40)	34
All Funds Summary	35
Informational Section	37
Budget Calendar	39
Financial Policies	40
Budget Assumptions	43
Glossary of Terms	44
Financial Reporting Section	57
Standardized Account Code Structure (SACS)	58





LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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June 7, 2022

To the members of the Laguna Beach Unified school community,

The balanced final budget for Laguna Beach Unified School District for the 2022-2023 fiscal year was developed maintaining the district's vision in mind of taking ownership of each child's learning in our schools, accepting no limits on potential.

We align our resources to support the strategic goals of our district, which are focused on student achievement, school culture, learning environments, staffing, and fiscal responsibility. We are mindful that there is always more work to do and we maintain an unwavering focus on continuous improvement in the ever-changing landscape of public education.

We value and share high expectations for our district for the benefit of our students. On behalf of Laguna Beach Unified Schools, I thank you for your interest and support of our district as it helps to inform our district goals and decisions.

Sincerely,



Jason Vilorio, Ed.D.
Superintendent



LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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LAGUNA BEACH UNIFIED SCHOOL DISTRICT **2022-2023 All Funds Final Budget**

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2022-2023.

This document includes:

- Program detail
- All standardized account code financial statements
- State criteria and standards
- Multi-year budget
- Technical review checklist

The attached budget contains the most up-to-date information available from the State Department of Education, Orange County Office of Education and the Orange County Tax Assessor.

Throughout the summer months, the local property tax rolls will be completed, the State will adopt a budget, and more information will become available.

Laguna Beach Unified School District is in strong financial condition with prudent reserves and a conservative balanced budget. Our budget is not a static document and the Board of Education will be regularly apprised of forthcoming information with accompanying recommendations for appropriate revisions.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Jeff Dixon', with a long horizontal flourish extending to the right.

Jeff Dixon
Assistant Superintendent, Business Services

PURPOSE OF THE BUDGET

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the District's education program. It includes financial information, planning factors, fiscal policies and summaries of district funds. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. In addition, the budget serves these primary objectives.

- ◆ A financial plan outlining proposed District actions.
- ◆ An accountability tool.
- ◆ A public information document.

LCAP & FINAL BUDGET

The Local Control and Accountability Plan or LCAP is a critical part of California's Local Control Funding Formula (LCFF). The LCAP is a tool for local educational agencies to set goals, plan actions, and leverage resources to meet those goals to improve student outcomes.



The 2022-23 LCAP features three strategic goals that align with each school's plan and encompasses a continued focus on providing all students a well-balanced, safe, and equitable learning experience. The three collaboratively developed goals are to:

- Develop college and career-readiness skills
- Build social-emotional competencies and self-identity
- Foster safe, equitable, and inclusive school culture

LOCAL CONTROL FUNDING FORMULA (LCFF)

California school districts are funded by a combination of local, state and federal sources. Since the early 1970s, most school districts received their general purpose or unrestricted funding under "Revenue Limit" formulas. Starting in 2013-14, the state of California instituted a new funding system for school districts.

The new system is called the Local Control Funding Formula, or LCFF. Most categorical programs were eliminated, with a few exceptions. Local property tax revenues for Laguna Beach Unified School District exceed the allocation we would receive from the state through LCFF. For this reason, Laguna Beach Unified School District will continue to be a community-funded school district.

LAGUNA BEACH AT A GLANCE

The Laguna Beach Unified School District is located in the second largest county in California, in terms of population.

The District covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.



The District began operations as a unified school district in 1933. Currently, there are two elementary schools, one middle school, and one high school in the District for a total of four schools.

The District is governed by a Board of Education, the five members of which are elected to four-year terms in alternate slates of two and three.

The following is a quick overview of Laguna Beach schools.

Community Report 2020-2021 |

DISTRICT FINANCES

4 SCHOOLS

303 STUDENTS ENROLLED IN VIRTUAL ACADEMY

2,634 STUDENTS ENROLLED OVERALL

359 Employees
 166 Classified
 193 Certificated

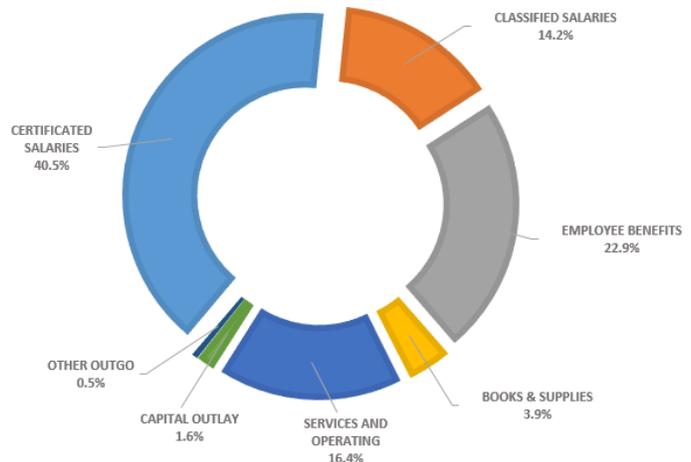
EXPENDITURES PER PUPIL

Instruction Related	\$16,655
Student Support Services	\$3,079
Administration	\$1,907
Facilities & Operations	\$2,689
Other	\$127
Total	\$24,457

EXPENDITURES

Certificated Salaries	\$26,079,822
Classified Salaries	\$9,163,373
Employee Benefits	\$14,771,546
Books & Supplies	\$2,499,782
Services & Operating	\$10,534,294
Capital Outlay	\$1,037,623
Other Outgo	\$333,246
Total	\$64,419,686

-  **EL MORRO ELEMENTARY TK-5**
-  **TOP OF THE WORLD ELEMENTARY K-5**
-  **THURSTON MIDDLE SCHOOL 6-8**
-  **LAGUNA BEACH HIGH SCHOOL 9-12**



Budget Summary Section



EXECUTIVE SUMMARY

As we all try to find our way in this new normal that is actually not-so-new and still not-so-normal, we recognize that we're not in the same circumstances as we were two years ago, as far as business and educational planning goes. We have demonstrated resiliency and the ability to think and flourish beyond Covid. At this time there are still many unknowns with the economy and the geo-political tensions abroad. However, our reserves are strong and the District's financial status remains positive. Our schools remain central to ensuring student health, safety, and academic success.

As a community-funded district, revenue from local property taxes continues to exceed the Local Control Funding Formula (LCFF) entitlement funding. The included budget comprises of conservative estimates in regards to expected cash flows while maintaining an aggressive pursuit of educational initiatives and providing the resources and personnel our students need to succeed in the classroom.

Collective bargaining agreements are expected to be settled for the current year and the next two years. The budget includes adjustments to salary as well as professional development costs, statutory benefits, and other changes to compensation. Other assumptions for the upcoming school year are preliminary in nature and are based upon the best and most current information available from both internal and external sources. The District updates its assumptions, budgets, and projections throughout the year whenever significant and reliable information becomes available.

At the time of preparation of this budget document, the state Legislature will be focusing on the state budget. In mid-May, the Governor releases his "May Revision" to the proposed state budget. This revised proposal outlines the governor's economic and revenue outlook and his administration's policy priorities, including changes since his January proposed budget. The expectation this year is that revenues will have increased, providing the Governor flexibility to make new proposals or expand some of the programs included in the January budget proposal. During the last two weeks of May, the Senate and Assembly will review and take action on every item in the proposed budget, so that by early June there are three versions of the budget: the Governor's proposed budget and the Senate and Assembly versions.

The District's 2022-23 budget utilizes a conservative approach to state funding and does not anticipate any significant one-time funds as it did in the prior year to address student learning recovery and promote in-person instruction. When key elements of the May Revision are released, the district will evaluate these proposals. If any significant changes are material, the district will bring those adjustments to the board for approval. The proposed Adopted Budget presents a Positive Certification which signifies the Laguna Beach Unified School District is able to meet the current year and two subsequent years' financial obligations.

We are also fortunate to have a Board of Education that expects high-quality work throughout the district and is supportive of improvement efforts toward this end. We as a District thank you for your continued support, input, and guidance. Your support is more important now than ever in these uncertain times. In June the state will adopt the budget, and more information for local educational agencies will become available.

REVENUES-AT-A-GLANCE

General Fund revenues come from four major sources:

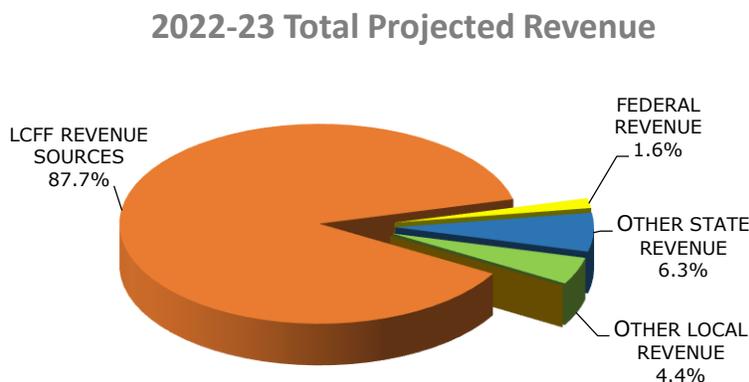
LCFF Revenue Sources. This category includes funds from local property taxes, LCFF hold harmless provision and Proposition 30, the Education Protection Act (EPA). Property taxes consisting of secured and unsecured taxes, homeowner’s subventions, trailer coach fees and other subventions account for 87.7% of the District's total revenue.

Federal Revenue Sources. Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 1.6% of the District's total revenue.

State Revenue Sources. State funds that are allocated to the District for state categorical programs awarded to the District for which the state serves as the grantor agency. State revenue accounts for 6.3% of the District's total revenue.

Local Revenue Sources. Revenues that are received from interest earnings, donations, local grant/awards, leases and rental income, transportation fees, and other local sources. A major portion includes pass-through revenue for special education from the Special Educational Local Plan Area (SELPA). Local revenues account for 4.4% of the District's total revenue.

The following chart displays a summary of the District's revenue sources.



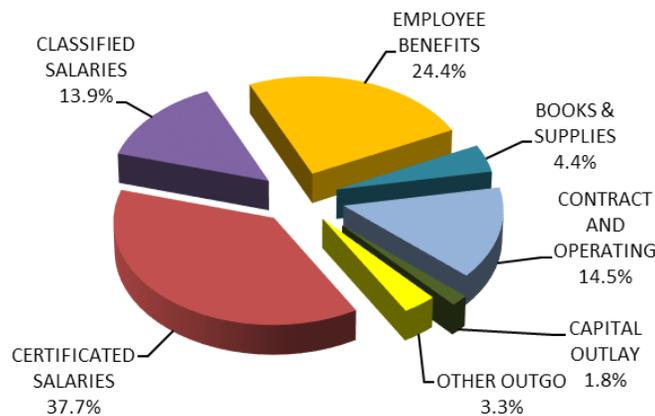
EXPENDITURES-AT-A-GLANCE

The budget consists of seven expenditure areas:

1. Certificated Salaries
2. Classified Salaries
3. Employee Benefits
4. Books and Supplies
5. Capital Outlay
6. Contract and Operating
7. Other Outgo (inter-fund transfers, inter-agency tuition, etc.)

Expenditures related to employee compensation represent 76.1% of the general fund. The remaining 23.9% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. The following chart displays this data.

2022-23 Total Projected Expenditures



Beginning Fund Balance

The total beginning unaudited general fund balance is estimated to be \$17,487,366. The 2021-22 Estimated Actuals continue to reflect a balanced budget. With the close of the 2021-22 fiscal year the actual beginning fund balance will increase due to carryover funds earmarked for specific programs and school sites. The actual 2022-23 beginning fund balance will be updated at the First Interim Period (after the 2021-22 financial records are closed).

Ending Fund Balance

The ending fund balance is estimated to be \$17,580,366. The terminology for the District's ending fund balance for 2022-23 reflects categories of: non-spendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated. The 2022-23 budget shows the General Fund operating income budget of \$76.7 million and the operating expense budget of \$76.6 million.

GENERAL FUND SUMMARY

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2021-22 Estimated Actuals and the 2022-23 Budget. Actual revenues and expenditures for 2021-22 were considered in the development of this budget.

In addition, to provide perspective on both the current budget outlook and how it was affected by the pandemic, a pre-COVID baseline projection was examined. Projections assume a return to pre-COVID baseline operational spending with consideration to inflationary pressures resulting from supply chain disruptions and geopolitical volatility.

Revenues

- ❖ LCFF Sources are projected to increase by \$4.1 million. Our estimate for secured property tax revenue growth is 6.95%. Each year our revenue projection models are re-evaluated to account for changes in the real estate landscape. In addition, the District will continue to monitor the ongoing impacts of COVID-19, supply chain disruptions, labor shortages, geopolitical events, inflation, monetary policy, and other leading economic indicators.
- ❖ Federal revenue shows a decrease of \$1.8 million attributed to one-time funding provided for emergency relief under the American Rescue Plan (ARP) Act and Expanded Learning Opportunities Grant (ELO-G).
- ❖ Other State Revenue shows a decrease of \$1.3 million attributed to one-time funding provided to mitigate the impact of the pandemic on students' mental health and setbacks in learning. In 2021-22, the State provided one-time funding to provide professional learning for educators, increase support for special education, alternative dispute resolution and learning recovery supports for special education students, and encourage students with A-G completion gaps to take needed coursework in preparation for admission to the University of California and the California State University.
- ❖ Other Local Revenue includes the reduction of various one-time donations but overall this category is projected to increase by \$67,421. The Governor's State Budget proposal includes changes in the calculation of special education funds. This will increase the special education base rate from \$715 to approximately \$820 per average daily attendance.

Expenditures

- ❖ **1000 – Certificated Salaries**
Certificated salaries have been adjusted to reflect current position control and the needs of the district. Certificated staff can move up on the salary schedule based both in experience (steps) and increased education (columns). All step and column increases have been projected.

At the time of budget preparation, a three-year salary agreement with LaBUFA has been negotiated and it is waiting for the unit members' ratification of the 2022-23 Tentative Agreement. Compensation is a mandatory subject of bargaining, and any compensation changes negotiated with the bargaining units require Board approval to become effective.

Offering competitive wages in this dynamic environment continues to be a top priority for the District and based on a reasonable assessment of the budget, this meaningful increase allows the District to focus on its commitment to education.

The budget reflects all these adjustments and certificated salaries are projected at \$28,914,664 which is an increase of \$1,047,845 compared to the prior year.

❖ **2000 – Classified Salaries**

Classified salaries have been adjusted to reflect current position control and the needs of the district. Classified staff may move up the salary schedule and may receive an increase in their compensation, depending on the step they currently occupy on the schedule and also when reaching milestone years of service. All step and longevity increases have been projected.

At the time of budget preparation, a three-year salary agreement with CSEA has been negotiated and it is waiting for the unit members' ratification of the 2022-23 Tentative Agreement. Compensation is a mandatory subject of bargaining, and any compensation changes negotiated with the bargaining units require Board approval to become effective.

Offering competitive wages in this dynamic environment continues to be a top priority for the District and based on a reasonable assessment of the budget, this meaningful increase allows the District to focus on its commitment to education.

The budget reflects all these adjustments and classified salaries are projected at \$10,686,262 which is an increase of \$259,297 compared to the prior year.

❖ **3000 – Benefits**

Benefit costs in the General Fund for 2022-23 total \$18.6 million, a \$1.9 million or 11.9 percent increase compared to the prior year. The main reasons for the increase in benefit costs are the increased CalSTRS and CalPERS contributions for pensions.

Payroll driven benefit expenditures are budgeted at the following rates:

STRS	19.10%	+ 2.18	PERS	25.37%	+2.46
OASDI	6.20%		MEDICARE	1.45%	
Unemployment Insurance	0.50%		Workers' Comp Insurance	1.12%	-0.10

In addition to these statutorily required benefits, the District contributes a fixed amount for health and welfare benefits for its employees. These benefits include medical, dental, vision and life insurance. Individual employee caps are in place and vary depending on the health insurance plan each eligible employee elects for coverage. Costs that are over the district's contribution, including those associated with renewal increases for health coverage each year, are assumed to be covered by the employee.

❖ **4000 – Books & Supplies**

An increase of \$392,080 in Books and Supplies is a result of budgeting for additional instructional software, technology supplies and textbooks.

❖ **5000 – Contracted Services & Other Operating Expenses**

Contracted Services & Other Operating Expenditures decreased by \$1.2 million due to the elimination of one-time budgets (mostly relief funds that were geared to mitigate the impact of the pandemic on learning).

❖ **6000 – Capital Outlay**

A decrease of \$1.6 million in capital outlay costs is projected for 2022-23. Several capital projects were completed in the 2021-22 school year, including HVAC systems to help improve the indoor air quality in school facilities and to support student health needs and classroom upgrades in support of 4 C's Learning Environment (4CLE).

❖ **7000 – Other Outgo**

Other Outgo has a net decrease of \$23,216 based primarily on lower costs associated with career and technical education (CTE) courses in the JPA ROP program.

❖ **Transfers Out**

Based on the scheduled 10-year facilities master plan, the District plans to continue making deposits to replenish what is used and ensure all of the projects on the list can be accomplished in the planned timeframes. The following two transfers are scheduled.

1. A transfer of \$600,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP).
2. A transfer of \$1,500,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).

GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND	2021-22 Estimated Actuals	2022-23 Final Budget	Difference	Percent Change
8010-8099 LCFF Revenue Sources				
State Aid - Current Year	548,204	548,204	-	0.0%
Education Protection Account State Aid	540,172	480,658	(59,514)	-11.0%
Homeowners' Exemptions	272,267	275,000	2,733	1.0%
Secured Roll Taxes	59,074,136	63,180,000	4,105,864	7.0%
Unsecured Roll Taxes	1,775,324	1,928,600	153,276	8.6%
Prior Years' Taxes	953,000	880,200	(72,800)	-7.6%
Transfer in Lieu of Property Taxes	(2,414)	-	2,414	
Total LCFF Revenue Sources	63,160,689	67,292,662	4,131,973	6.5%
8100-8299 Federal Revenue				
Special Education Entitlement	417,778	417,778	-	0.0%
Special Education Discretionary Grants	137,386	36,954	(100,432)	-73.1%
All Other Federal Revenue	2,565,731	778,292	(1,787,439)	-69.7%
Total Federal Revenue	3,120,895	1,233,024	(1,887,871)	-60.5%
8300-8599 Other State Revenue				
Mandated Cost Reimbursements	118,448	116,142	(2,306)	-1.9%
State Lottery Revenue	625,478	605,820	(19,658)	-3.1%
All Other State Revenue	5,381,340	4,091,474	(1,289,866)	-24.0%
Total Other State Revenue	6,125,266	4,813,436	(1,311,830)	-21.4%
8600-8799 Other Local Revenue				
Sale of Equipment/Supplies	2,790	2,552	(238)	-8.5%
Interest Earnings	92,552	119,120	26,568	28.7%
Nonresident Student Fees	21,628	-	(21,628)	-100.0%
Transportation Fees from Individuals	295,000	315,700	20,700	7.0%
Interagency Services Between LEAs	31,619	20,335	(11,284)	-35.7%
All Other Local Revenue	948,364	632,413	(315,951)	-33.3%
All Other Transfers from JPAs	-	93,170	93,170	
Special Education SELPA	1,917,441	2,193,525	276,084	14.4%
Total Other Local Revenue	3,309,394	3,376,815	67,421	2.0%
TOTAL REVENUES	75,716,244	76,715,937	999,693	1.3%

GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

Object Code	Description	2021-22	2022-23	Difference	Percent Change
1110	REGULAR TEACHER	20,002,245	20,680,460	678,215	3.4%
1130	HOURLY TEACHER	416,753	450,700	33,947	8.1%
1170	STIPENDS	138,050	146,524	8,474	6.1%
1180	EXTRA DUTY TEACHER	602,216	602,216	-	0.0%
1185	COACHES	144,295	168,692	24,397	16.9%
1190	SUBSTITUTE	487,571	506,400	18,829	3.9%
1210	SCHOOL LIBRARIAN	139,083	148,613	9,530	6.9%
1230	COUNSELOR	1,379,173	1,591,311	212,138	15.4%
1240	PSYCHOLOGIST	872,615	821,466	(51,149)	-5.9%
1250	SPEECH SPECIALIST	201,863	208,702	6,839	3.4%
1260	NURSE	290,207	296,251	6,044	2.1%
1270	STIPENDS	9,000	9,540	540	6.0%
1280	HOURLY PUPIL SUPPORT	49,942	50,000	58	0.1%
1290	SUBSTITUTE	8,500	8,680	180	2.1%
1310	SUPERINTENDENT	345,924	355,138	9,214	2.7%
1320	ASSISTANT SUPERINTENDENT	454,073	477,027	22,954	5.1%
1330	PRINCIPAL	871,569	871,697	128	0.0%
1340	ASSISTANT PRINCIPAL	536,321	560,222	23,901	4.5%
1350	DIRECTOR	661,239	668,111	6,872	1.0%
1360	CERTIFICATED TECH LEAD	33,107	34,921	1,814	5.5%
1370	SUPERVISOR & ADMIN - STIPENDS	88,442	93,750	5,308	6.0%
1380	SUPERVISORS AND ADMINISTRATORS	110,947	164,243	53,296	48.0%
1995	OTHER CERTIFICATED	23,684	-	(23,684)	
	TOTAL CERTIFICATED SALARIES	27,866,819	28,914,664	1,047,845	3.8%
2110	INSTRUCTIONAL AIDE	1,170,823	1,108,851	(61,972)	-5.3%
2115	INSTRUCTIONAL AIDE-SPECIAL ED	1,522,689	1,642,611	119,922	7.9%
2125	ATHLETIC TRAINER	79,707	81,830	2,123	2.7%
2140	COACH, CLASSIFIED AFTER SCHOOL	441,461	452,264	10,803	2.4%
2145	INSTRUCTIONAL, CL (AFTER SCHOOL)	19,467	20,000	533	2.7%
2150	INSTRUCTIONAL EXTRA EARNINGS	40,134	40,476	342	0.9%
2165	MUSIC PARAEDUCATOR	55,934	57,424	1,490	2.7%
2170	INSTRUCTIONAL AIDES STIPENDS	4,070	4,770	700	17.2%
2180	INSTRUCTIONAL AIDE OVERTIME	3,845	3,845	-	0.0%
2190	INSTRUCTIONAL AIDE SUBSTITUTE	199,531	177,093	(22,438)	-11.2%
2210	MAINTENANCE	347,163	338,626	(8,537)	-2.5%
2215	CUSTODIAN	879,105	871,542	(7,563)	-0.9%
2220	DELIVERY DRIVER	26,112	27,165	1,053	4.0%
2225	LIBRARY MEDIA	259,963	270,079	10,116	3.9%
2230	HEALTH CLERK	200,080	218,527	18,447	9.2%

General Fund Expenditures, 2-Year Comparison

Object Code	Description	2021-22	2022-23	Difference	Percent Change
2250	CLASSIFIED SUPPORT EXTRA EARNINGS	5,227	3,180	(2,047)	-39.2%
2255	OTHER PROFESSIONAL SUPPORT	53,694	53,694	-	0.0%
2275	PLUMBER	93,644	96,138	2,494	2.7%
2280	CLASSIFIED SUPPORT OVERTIME	27,495	27,520	25	0.1%
2290	CLASSIFIED SUPPORT SUBSTITUTE	249,776	250,190	414	0.2%
2310	ASSISTANT SUPERINTENDENT	243,876	272,544	28,668	11.8%
2320	CLASSIFIED MANAGEMENT	640,895	641,066	171	0.0%
2330	CONFIDENTIAL	585,395	595,262	9,867	1.7%
2340	DIRECTOR	187,292	199,303	12,011	6.4%
2380	SUPERVISION & ADMIN OVERTIME	10,000	-	(10,000)	
2420	GENERAL ADMINISTRATION-CLASSIFIED	2,310,119	2,458,756	148,637	6.4%
2450	CLASSIFIED EXTRA DUTY	17,815	17,830	15	0.1%
2470	ADMINISTRATIVE STIPENDS	21,500	36,074	14,574	67.8%
2480	CLERICAL & OFFICE OVERTIME	44,200	44,500	300	0.7%
2490	CLERICAL SUBSTITUTE	35,539	34,000	(1,539)	-4.3%
2910	NOON DUTY SUPERVISORS	260,593	236,569	(24,024)	-9.2%
2920	JOB COACH-SPECIAL ED TECHNICIAN	16,243	15,780	(463)	-2.9%
2950	OTHER CLASSIFIED SALARIES	214,981	213,325	(1,656)	-0.8%
2955	OTHER CLASSIFIED-EXTRA EARNING	27,474	29,123	1,649	6.0%
2960	STUDENT WORKER	6,667	6,800	133	2.0%
2970	OTHER CLASSIFIED STIPENDS	102,617	121,622	19,005	18.5%
2980	OTHER CLASS OVERTIME	3,300	3,343	43	1.3%
2990	OTHER CLASSIFIED SUBS	18,539	14,540	(3,999)	-21.6%
	TOTAL CLASSIFIED SALARIES	10,426,965	10,686,262	259,297	2.5%
3101	STRS,CERTIFICATED	7,316,724	8,602,950	1,286,226	17.6%
3102	STRS,CLASSIFIED	147,199	167,294	20,095	13.7%
3201	PERS,CERTIFICATED	20,893	22,484	1,591	7.6%
3202	PERS,CLASSIFIED	1,816,530	2,239,838	423,308	23.3%
3313	MEDICARE,CERTIFICATED	404,445	420,871	16,426	4.1%
3314	MEDICARE,CLASSIFIED	152,318	154,996	2,678	1.8%
3355	OASDI,CERTIFICATED	9,845	10,017	172	1.7%
3356	OASDI,CLASSIFIED	587,933	603,672	15,739	2.7%
3401	HEALTH & WELFARE, CERTIFICATED	3,730,482	3,593,357	(137,125)	-3.7%
3402	HEALTH & WELFARE,CLASSIFIED	1,399,518	1,536,643	137,125	9.8%
3501	SUI,CERTIFICATED	144,914	147,184	2,270	1.6%
3502	SUI,CLASSIFIED	54,396	55,419	1,023	1.9%
3601	WORKERS'COMP,CERTIFICATED	342,464	324,837	(17,627)	-5.1%
3602	WORKERS'COMP,CLASSIFIED	127,224	118,106	(9,118)	-7.2%
3701	RETIREE BENEFITS,CERTIFICATED	85,000	85,000	-	0.0%
3702	RETIREE BENEFITS,CLASSIFIED	80,000	80,000	-	0.0%
3751	OPEB active employees Certificated	139,230	69,615	(69,615)	-50.0%

General Fund Expenditures, 2-Year Comparison

Object Code	Description	2021-22	2022-23	Difference	Percent Change
3752	OPEB active employee Classified	60,770	30,385	(30,385)	-50.0%
3901	OTHER BENEFITS,CERTIFICATED	-	205,681	205,681	
3902	OTHER BENEFITS,CLASSIFIED	-	122,359	122,359	
3961	CASH IN-LIEU/EARLY INCENTIVE-CE	35,310	45,000	9,690	27.4%
3962	CASH IN-LIEU/EARLY INCENTIVE-CL	42,000	50,000	8,000	19.0%
	TOTAL EMPLOYEE BENEFITS	16,697,195	18,685,708	1,988,513	11.9%
4100	TEXTBOOKS	75,685	735,017	659,332	871.2%
4210	LIBRARY BOOKS	31,788	32,000	212	0.7%
4220	OTHER BOOKS	61,908	12,538	(49,370)	-79.7%
4310	MATERIALS & SUPPLIES-INSTRUCTIONAL	1,032,585	804,961	(227,624)	-22.0%
4312	COPIER PAPER	38,500	39,770	1,270	3.3%
4315	SOFTWARE - INSTRUCTIONAL	-	32,000	32,000	
4320	TECHNOLOGY SUPPLIES	409,997	459,660	49,663	12.1%
4322	INK/PRINTER SUPPLIES	57,311	53,115	(4,196)	-7.3%
4325	REFRESHMENTS - NOT FOOD SERV	85,688	88,380	2,692	3.1%
4330	TESTS/SCORING	204,953	185,800	(19,153)	-9.3%
4340	GENERAL SUPPLIES-NON INSTRUCTIONAL	171,020	190,550	19,530	11.4%
4350	SOFTWARE - NON INSTRUCTIONAL	550	1,680	1,130	205.5%
4355	COPIER SUPPLIES	4,000	4,000	-	0.0%
4361	OTHER CUSTODIAL SUPPLIES	121,835	128,425	6,590	5.4%
4362	MAINTENANCE SUPPLIES	132,860	140,045	7,185	5.4%
4365	PUBLICATIONS & JOURNALS	2,882	2,980	98	3.4%
4368	SUBSCRIPTIONS	12,426	14,200	1,774	14.3%
4375	FUEL FOR VEHICLES	14,598	15,400	802	5.5%
4410	EQUIPMENT-NEW \$500-\$5000	270,032	288,871	18,839	7.0%
4460	EQUIPMENT-COMPUTER \$500-\$5000	230,513	128,065	(102,448)	-44.4%
4462	PRINTERS \$500-\$5000	6,745	9,745	3,000	44.5%
4480	SITE IMPROVEMENT-NON CAPITAL	9,246	-	(9,246)	
	TOTAL BOOKS AND SUPPLIES	2,975,122	3,367,202	392,080	13.2%
5100	SUBAGREEMENTS FOR SERVICES	3,081,810	3,240,150	158,340	5.1%
5210	MILEAGE REIMBURSEMENT	5,950	6,970	1,020	17.1%
5220	TRAVEL & CONFERENCE	233,323	202,417	(30,906)	-13.2%
5240	RECRUITING	2,500	2,635	135	5.4%
5258	OTHER TRAVEL EXP TAXABLE-CL	2,400	2,400	-	0.0%
5259	OTHER TRAVEL EXP TAXABLE-CE	14,900	14,800	(100)	-0.7%
5298	TAXABLE MILEAGE-CLASSIFIED	4,800	4,800	-	0.0%
5299	TAXABLE MILEAGE-CERTIFICATED	37,450	37,450	-	0.0%
5310	DUES & MEMBERSHIPS	91,772	86,210	(5,562)	-6.1%
5450	OTHER INSURANCE	325,600	343,185	17,585	5.4%
5510	UTILITIES - GAS	41,070	43,295	2,225	5.4%

General Fund Expenditures, 2-Year Comparison

Object Code	Description	2021-22	2022-23	Difference	Percent Change
5520	UTILITIES - ELECTRICITY	398,367	419,895	21,528	5.4%
5530	UTILITIES - WATER	152,223	179,660	27,437	18.0%
5540	UTILITIES - TRASH	55,400	58,405	3,005	5.4%
5545	TREE TRIMMING	43,468	45,820	2,352	5.4%
5550	PEST CONTROL	14,631	15,430	799	5.5%
5555	SEWER FEES	86,042	90,695	4,653	5.4%
5560	ALARM SERVICES	98,806	104,155	5,349	5.4%
5580	POOL COSTS	50,000	52,700	2,700	5.4%
5601	ASBESTOS	18,954	19,985	1,031	5.4%
5604	FLOOR COVERING	66,926	12,900	(54,026)	-80.7%
5607	PAVING	47,255	-	(47,255)	
5609	ROOFING	17,417	6,855	(10,562)	-60.6%
5610	CONTRACT SERVICES	565,427	316,056	(249,371)	-44.1%
5620	RENTAL EXPENSE	240,512	181,550	(58,962)	-24.5%
5630	COMPUTER REPAIRS/MAINTENANCE	10,000	5,000	(5,000)	-50.0%
5640	VEHICLE REPAIR	26,391	27,770	1,379	5.2%
5650	SOFTWARE/COPIER MAINTENANCE FEE	28,600	34,810	6,210	21.7%
5660	HVAC	303,746	50,000	(253,746)	-83.5%
5661	ELECTRICAL REPAIRS	24,421	110,000	85,579	350.4%
5662	PLUMBING REPAIRS	20,267	67,160	46,893	231.4%
5670	RISK MANAGEMENT	17,768	18,740	972	5.5%
5675	PAINTING	104,901	115,500	10,599	10.1%
5680	LANDSCAPE/IRRIGATION	394,749	416,070	21,321	5.4%
5690	MISC REPAIR	50,819	51,360	541	1.1%
5692	OTHER MAINTENANCE SERVICES	77,850	82,065	4,215	5.4%
5695	HAZARDOUS MATERIALS	5,227	5,515	288	5.5%
5760	CATERING - FOOD SERVICES	2,750	2,760	10	0.4%
5805	ANNUAL SOFTWARE LICENSE FEE	1,045,015	756,666	(288,349)	-27.6%
5813	SUBSCRIPTIONS - ONLINE	26,506	23,530	(2,976)	-11.2%
5815	ADVERTISING	15,832	19,905	4,073	25.7%
5820	BANKING SERVICES	23,000	24,245	1,245	5.4%
5825	ADMIN FEE COUNTY TREASURER	460	485	25	5.4%
5830	CONSULTANTS-INSTRUCTIONAL	304,658	204,412	(100,246)	-32.9%
5831	CONSULTANTS-OTHER	610,715	378,523	(232,192)	-38.0%
5832	CONSULTANTS-COMPUTER SERVICES	71,240	71,000	(240)	-0.3%
5835	LEGAL EXPENSE	535,000	535,000	-	0.0%
5838	INSPECTION SERVICES	24,760	-	(24,760)	
5840	AUDITS	39,500	45,410	5,910	15.0%
5845	FINGER PRINTING	8,420	8,510	90	1.1%
5850	REGULATORY FEES	5,290	1,070	(4,220)	-79.8%
5852	OTHER LOCAL AGENCY FEES	135,435	118,410	(17,025)	-12.6%
5855	CHARTER BUS-HOME TO SCHOOL	107,978	102,720	(5,258)	-4.9%

General Fund Expenditures, 2-Year Comparison

Object Code	Description	2021-22	2022-23	Difference	Percent Change
5860	MISC OUTSIDE VENDOR	480,867	327,387	(153,480)	-31.9%
5862	TEMPORARY EMPLOYMENT AGENCY	130,000	-	(130,000)	
5865	CHARTER BUS-ATHLETIC/FIELD TRP	161,372	152,856	(8,516)	-5.3%
5870	OUTSIDE PRINTING	33,955	35,221	1,266	3.7%
5875	TUITION	360,095	379,545	19,450	5.4%
5877	PRESCHOOL TUITION	79,022	78,547	(475)	-0.6%
5878	PARENT REIMBURSEMENT (LEGAL)	420,000	442,680	22,680	5.4%
5880	TRANSPORTATION-IN LIEU	30,327	31,965	1,638	5.4%
5881	NPS TRANSPORTATION-IN LIEU	15,500	16,340	840	5.4%
5885	OCCUPATIONAL THERAPY	49,700	26,350	(23,350)	-47.0%
5886	PHYSICAL THERAPY	12,000	12,650	650	5.4%
5887	SPEECH THERAPY	10,125	10,675	550	5.4%
5888	VISION THERAPY	7,000	7,380	380	5.4%
5889	OTHER THERAPY	150,484	157,306	6,822	4.5%
5890	OTHER PROFESSIONAL SERVICES	8,621	6,855	(1,766)	-20.5%
5894	IBI SUPERVISION	23,459	24,730	1,271	5.4%
5895	OUTSIDE ASSESSMENT FEES	17,615	18,570	955	5.4%
5898	AB3632 ROOM & BOARD	336,858	285,699	(51,159)	-15.2%
5910	POSTAGE/DELIVERY	21,511	22,200	689	3.2%
5920	TELEPHONE SERVICE	18,800	19,825	1,025	5.5%
5930	MOBILE COMMUNICATIONS	27,500	32,000	4,500	16.4%
5940	INTERNET CONNECTIVITY	235,000	240,000	5,000	2.1%
	TOTAL CONTRACTED SERVICES	12,348,112	11,093,835	(1,254,277)	-10.2%
6110	SITE IMPROVEMENT	137,932	-	(137,932)	
6130	ELECTRICAL WORK - SITE WORK	19,187	-	(19,187)	
6203	ELECTRICAL	147,400	-	(147,400)	
6204	FLOOR COVERING	106,518	110,000	3,482	3.3%
6205	HVAC	278,035	270,000	(8,035)	-2.9%
6207	PLUMBING	300,000	-	(300,000)	
6210	BUILDING CAPITAL OUTLAY	-	340,000	340,000	
6219	PLANNING/ENGINEERING FEES	70,734	-	(70,734)	
6220	ARCHITECTURAL DESIGN FEES	45,500	-	(45,500)	
6230	BUILDING IMPROVEMENTS	213,148	300,000	86,852	40.7%
6278	PRINTING/REIMBURSABLES	2,000	-	(2,000)	
6410	EQUIPMENT-NEW >\$5000	1,475,394	293,941	(1,181,453)	-80.1%
6430	VEHICLE-LEASE/PURCHASE	13,930	-	(13,930)	
6460	COMPUTER EQUIPMENT>\$5000	37,000	30,000	(7,000)	-18.9%
6510	REPLACE INSTRUCTIONAL EQUIPMENT	3,278	-	(3,278)	
6520	REPLACE NON-INSTRUCTIONAL EQUIPMENT	97,434	-	(97,434)	
	TOTAL CAPITAL OUTLAY	2,947,490	1,343,941	(1,603,549)	-54.4%

General Fund Expenditures, 2-Year Comparison

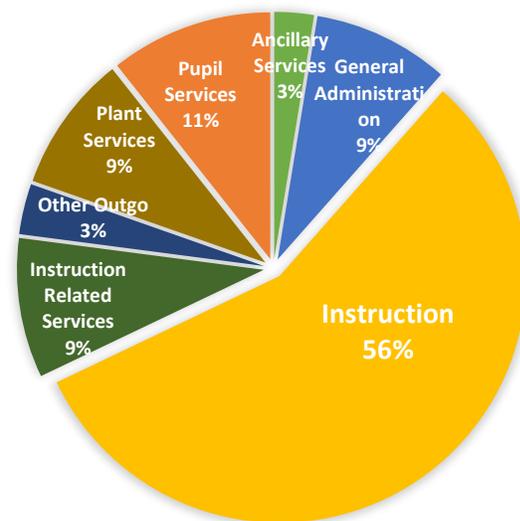
Object Code	Description	2021-22	2022-23	Difference	Percent Change
7142	IAA-PAYMENTS TO COUNTY OFFICES	413,963	436,325	22,362	5.4%
7283	ALL OTHER TRANSFERS TO JPA	46,000	-	(46,000)	
7350	TRANSFER INDIRECT COST IFT	(5,422)	(5,000)	422	-7.8%
7612	IFT-TRFS OUT TO SPECIAL RESERVE	3,600,000	2,100,000	(1,500,000)	-41.7%
7616	IFT-TRFS OUT TO CAFETERIA	450,000	-	(450,000)	
	TOTAL OTHER OUTGO & TRANSFERS OUT	4,504,541	2,531,325	(1,973,216)	-43.8%
	TOTAL EXPENDITURES	77,766,244	76,622,937	(1,143,307)	-1.5%

GENERAL FUND EXPENDITURES BY FUNCTION

The following information reports expenditures by function. This method of classification indicates the overall purpose or objective of an expenditure. The function code is used in the District's financial reporting system to capture expenditures by the type of activities or services performed.

This chart depicts the various function (activity) classifications utilized in the process of educating students or organizing resources to educate students.

EXPENDITURES BY FUNCTION	2022-23 Budget
Instruction	43,216,373
Instruction-Related Services	7,015,864
Pupil Services	8,156,909
Ancillary Services	1,981,368
General Administration	6,838,606
Plant Services	6,877,492
Other Outgo	2,536,325
TOTAL EXPENDITURES	76,622,937



INSTRUCTION Activities dealing directly with the interaction between teachers and students.

INSTRUCTION RELATED SERVICES These are services that provide administrative, technical and logistical support to facilitate and enhance instruction.

PUPIL SERVICES Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.

ANCILLARY SERVICES

School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment.

GENERAL ADMINISTRATION

Activities concerned with establishing policy and overall general administration of the district.

PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.

OTHER OUTGO

Outlay for debt service, transfers between agencies and inter-fund transfers.

UNRESTRICTED AND RESTRICTED FUNDS

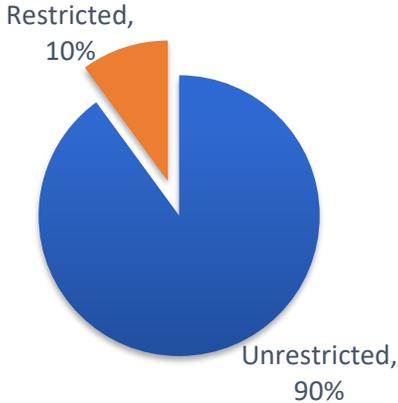
Conversations about a district's budget are usually about the Combined General Fund, and it's easy to miss that the overall budget is actually a set of smaller, purpose-driven accounts. LBUSD has a Combined General Fund—essentially an account where revenue is received from a variety of sources. The district's Combined General Fund includes both Unrestricted Funding and Restricted Funding.

Restricted funds are monies received by the District that are categorical in nature. For instance, they can only be used for the purposes earmarked by the funding agency. The state and federal governments provide such funding for many special programs and grants. Restricted funds like Special Education, Title I, and the Career Technical Education Incentive Grant may only be used for the purpose intended and typically requires additional reporting.

Unrestricted funds are monies received that are not restricted in their use. This revenue is available for the District's general and discretionary needs. General needs include certificated and classified salaries, employee benefits, books, instructional materials, and other activities that are necessary to maintaining the operation of and continuity of educational services.

BUDGET 2022-23	
UNRESTRICTED	
LCFF Revenue Sources	\$67,292,662
State Revenue	557,735
Local Revenue	1,162,955
TOTAL UNRESTRICTED	\$69,013,352
RESTRICTED	
Federal Revenue	\$1,233,024
Other State Revenue	4,255,701
Other Local Revenue	2,213,860
TOTAL RESTRICTED	\$7,702,585
TOTAL REVENUE	\$76,715,937

UNRESTRICTED VS. RESTRICTED



Most of the District's General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and local income sources. In total, 90% of the revenue in the Combined General Fund is considered unrestricted.

Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as restricted.

COMPONENTS OF ENDING FUND BALANCE

The components of the ending fund balance in the General Fund are as follows.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY

ENDING FUND BALANCE				\$ 17,580,366
<hr/>				
<u>Nonspendable - (Revolving Cash)</u>				
Revolving Cash		50,000		
<u>Restricted - (Categorical Programs)</u>				
Educator Effectiveness Block Grant (EEBG)		276,729		
Expanded Learning Opportunities Program (ELOP)		291,294		
Routine Restricted Maintenance Account (RRMA)		3,080,000		
<u>Committed</u>				
PARS Plan Liability for Supplementary Retirement Plan		1,312,154		
<u>Assigned</u>				
Potential One-Time Expenditures Including:				
District goals, accelerated and extended learning, integrated services, multi-tiered systems of support program, textbooks, litigation, special education, transitional kindergarten, facilities, technology, sustainability, and addressing health & safety.		8,735,189		
<u>Unassigned / Unappropriated</u>				
Reserve for Economic Uncertainties = 5%		3,835,000		
State required reserve for economic uncertainty 3%				
Local requirement under Policy 3101: Financial Reserves 2%				
Fund Balance				<u>\$ 17,580,366</u>
<hr/>				
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.				
<hr/>				
General Fund Expenditures		74,522,937		
General Fund Transfers Out to Other Funds		<u>2,100,000</u>		
General Fund Expenditures and Transfers		<u>76,622,937</u>		
<u>Assigned</u>				
Potential One-time Expenditures			11.4%	8,735,189
<u>Unassigned</u>				
State Minimum Reserve Level			3.0%	2,298,689
District Minimum Reserve Level			2.0%	1,536,311
Assigned and Unassigned Balances			<u>16.4%</u>	<u>\$ 12,570,189</u>

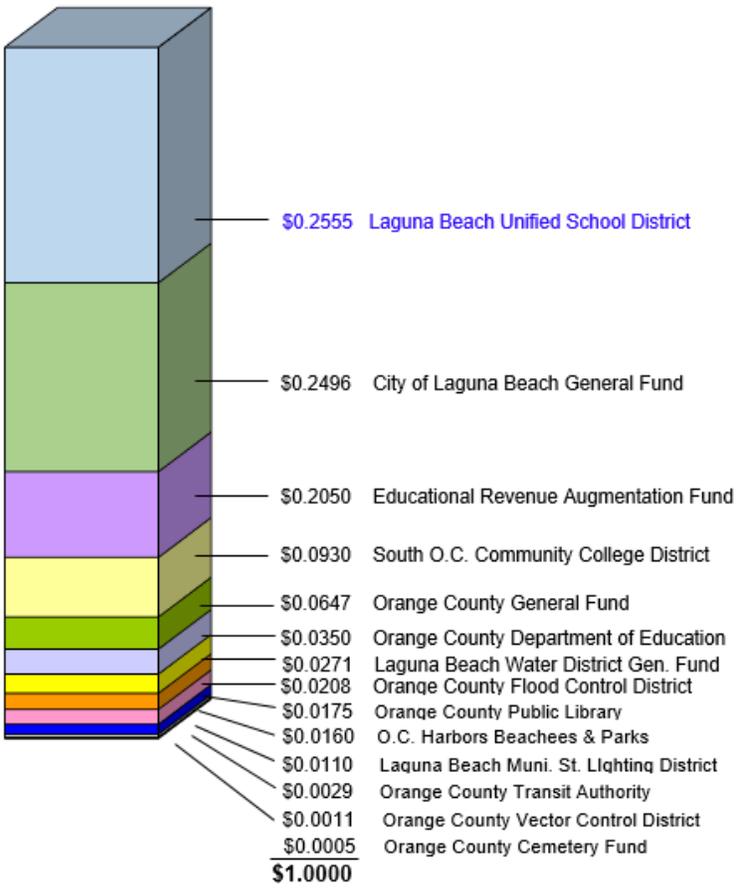
Property tax is a tax imposed on the value of real property, such as land and buildings and recognized as "secured" property tax.

Personal business property, such as furniture, equipment, inventory and planes are classified as "unsecured" property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts.

The District's projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Community Funded District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach. One-percent is the basic tax levy. Laguna Beach schools receive approximately **25 ¢ share** of each tax dollar collected.

**LAGUNA BEACH UNIFIED SCHOOL DISTRICT
PROPERTY TAX DOLLAR BREAKDOWN**



Fiscal outlook

Calendar year 2021, the year that will be influencing the 2022-23 property values, was a year where we saw larger than average increases in median sale prices. In many communities, the median sales price growth experienced in 2021 was larger than that seen in any year since the first year of the recovery after the Great Recession.

A majority of the counties in the State reported double digit median sale price growth in 2021 and in some Counties more than 20% growth year over year in single family home price increases. There was generally an increase in the number of properties offered for sale in 2021 in comparison to 2020 when the pandemic impacted the sale numbers in the Spring and early Summer throughout California. Median sale prices of single-family homes in the District increased 9.19% in 2020 over the previous calendar year, and those median prices increased an additional 27.14% in 2021.

Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax revenue. It is important to emphasize that the Assessment Roll of Values reflects taxable property values as of January 1.

In the past ten (10) years, the average growth in assessed values in LBUSD has been 6.00% annually.

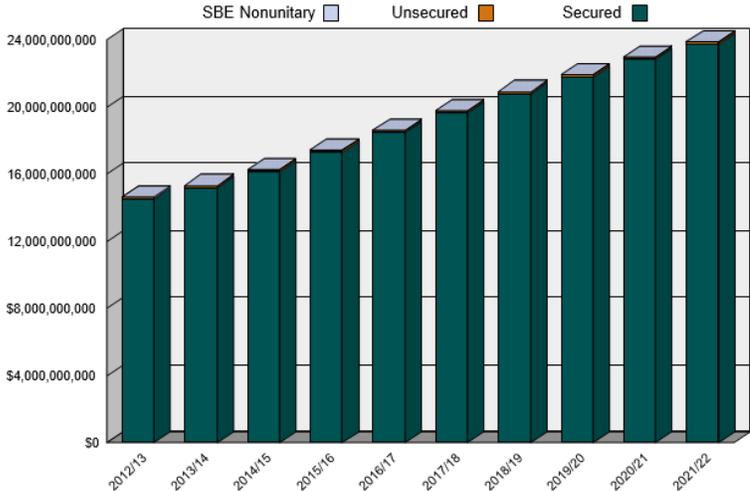
During the pandemic, housing prices went through a rather unusual pattern. Orange County home price appreciation was modest during much of 2019, but the median price began to rise in December 2019.

The shock of the pandemic closures reversed this trend, but only for a couple of months. Since August 2020, home prices have defied gravity, rising by double-digits. The annualized pace of increase, from August 2020 to February 2021, has been quite remarkable.

Value changes are reflecting the real estate markets that show continued appreciation in property values. **2022-23 is projected at a growth rate of 6.95% without consideration to additions for new construction.**

**LAGUNA BEACH USD
NET TAXABLE ASSESSED VALUE HISTORY**
2012/13 - 2021/22 Taxable Property Values

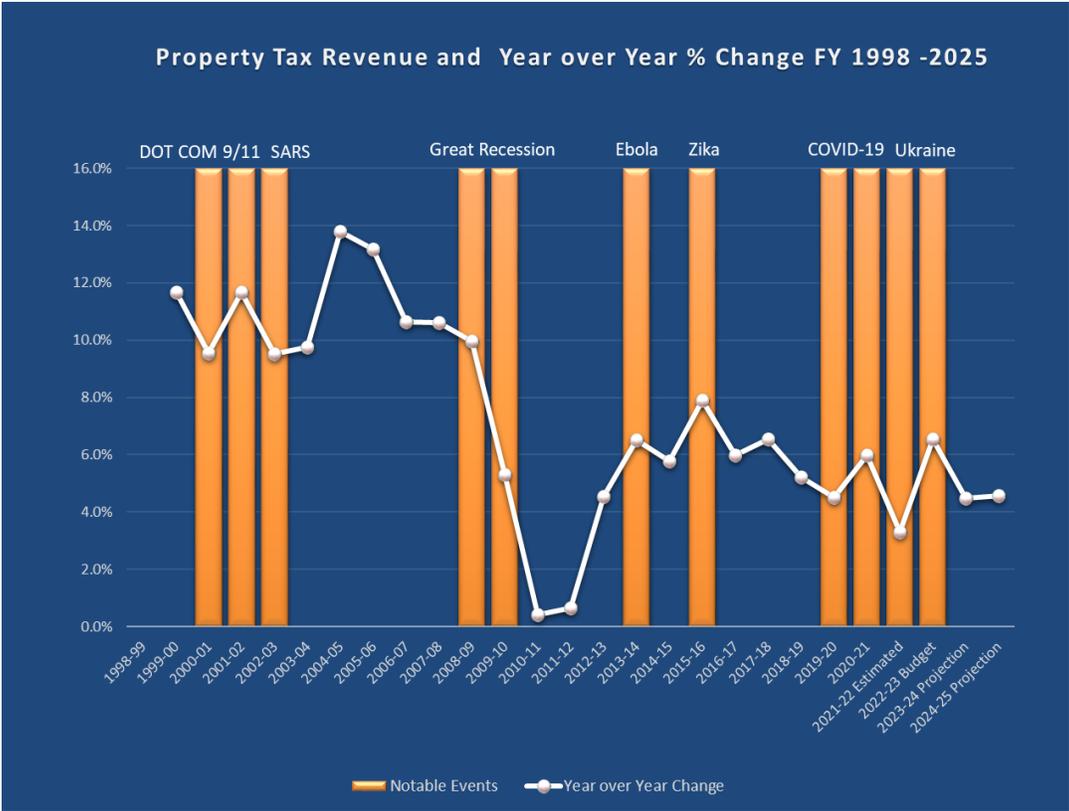
Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2012/13	\$14,540,212,219	\$115,205,080	\$0	14,655,417,279	
2013/14	\$15,206,323,016	\$115,572,172	\$0	15,321,895,188	4.55%
2014/15	\$16,150,726,791	\$128,100,367	\$0	16,278,827,158	6.25%
2015/16	\$17,331,870,166	\$120,521,682	\$0	17,452,391,848	7.21%
2016/17	\$18,500,130,092	\$121,180,564	\$0	18,621,310,656	6.70%
2017/18	\$19,653,797,858	\$129,192,635	\$0	19,782,990,493	6.24%
2018/19	\$20,782,738,472	\$134,710,890	\$0	20,917,449,362	5.73%
2019/20	\$21,783,393,656	\$148,568,142	\$0	21,931,961,798	4.85%
2020/21	\$22,853,112,616	\$126,258,587	\$0	22,979,371,203	4.78%
2021/22	\$23,740,534,223	\$124,929,500	\$0	23,865,463,723	3.86%
				Average % Change	6.00%



As we have seen in prior recessions, 2001 and 2008 were long disruptions to the economy. Overall, while the U.S. economy has weakened and will likely grow more slowly as the Federal Reserve increases rates to combat inflation, the latest Gross Domestic Product numbers show a one-off dip rather than the beginning of a prolonged contraction. The underlying fundamentals –personal consumption, business investment, and residential investment – remain strong.

Ultimately, knowing for certain what the future holds is impossible. Recognizing this, our main revenue projection takes a middle ground of possibilities, assuming neither that the gains are entirely sustainable nor that they are entirely unsustainable.

The following chart displays the fiscal impact of historical events on property tax revenues over the last two decades and projections for the out years.



Each year our revenue projection models are re-evaluated to account for changes in the real estate landscape. In addition, the District will continue to monitor the ongoing impacts of COVID-19, supply chain disruptions, labor shortages, geo-political events, inflation, monetary policy, and other leading economic indicators.

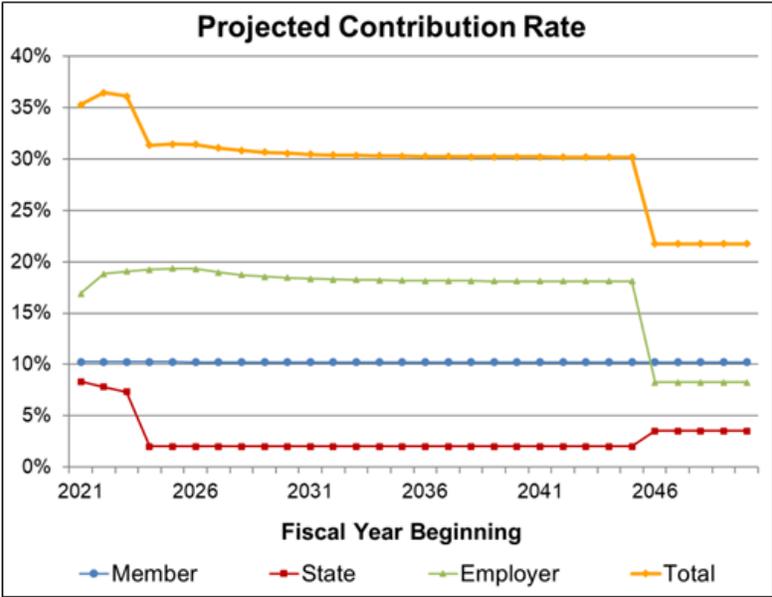
Pension Costs

Pension costs have been the most significant compensation pressure facing districts. Like many other pension systems around the country, the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) have unfunded liabilities. As with retiree health liabilities, unfunded pension liabilities occur when assets on hand are less than the estimated cost of benefits earned to date.

In 2013-14, the Legislature enacted a plan to pay down the CalSTRS unfunded liability within about 30 years by ramping up pension contributions from districts, teachers, and the state. Over the same period, district contributions to CalPERS also have increased to address unfunded liabilities.

In the June 30, 2021, actuarial valuation report, CalSTRS provided projected steady employer contribution rates with a full funding goal date of 2046. In order to maintain stability in the employer rate going forward, the employer contribution rate for 2022-23 is set to increase from 16.92% to **19.1%**.

The following CalSTRS Funding Plan puts the CalSTRS Defined Benefit Program on the path to full funding by June 30, 2046, through incremental shared contribution increases among the program's three contributors: CalSTRS members, employers and the State of California. Furthermore, the plan provides the board limited authority to adjust the employer contribution rate. Those adjustments are limited annually and not to exceed 20.25% of creditable employee compensation.

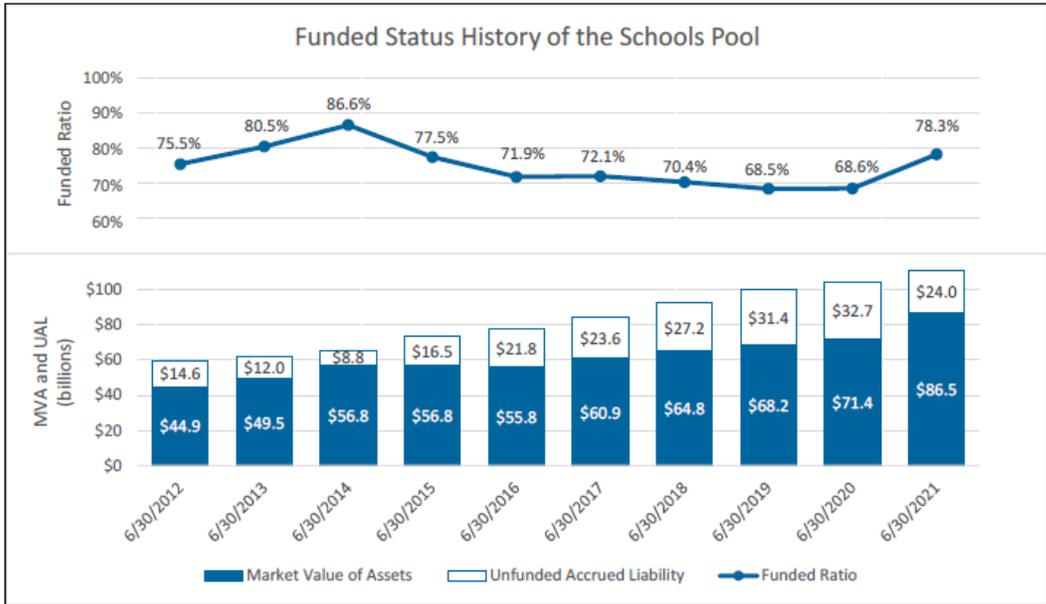


The CalPERS Board adopted an employer contribution rate of **25.37%** for 2022-23. This is an increase from the current year rate of 22.91%. The funded ratio of a pension plan is defined as the ratio of assets to accrued liability.

Typically, plans with a lower funded ratio, all other things equal, are more costly and at higher risk of not being able to meet their future benefit obligations. From June 30, 2020 to June 30, 2021 the funded ratio of the CalPERS Schools Pool increased by 9.7%. This increase was due primarily to higher

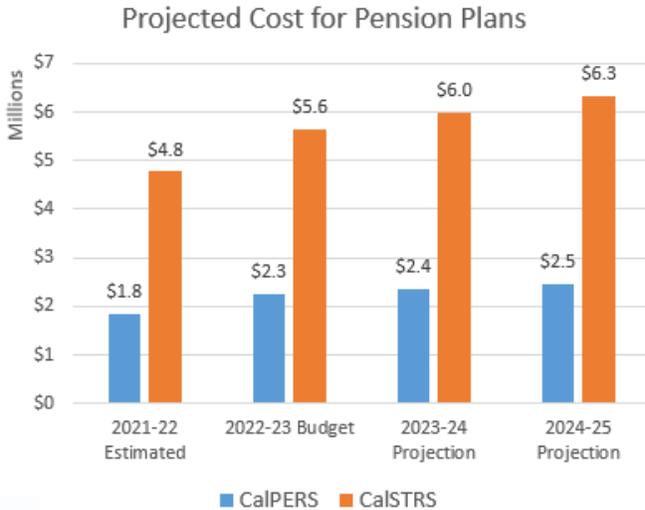
than expected investment return in FY 2020-21, offset partially by the changes in assumptions, including the reduction in discount rate.

The graph below shows the funded ratio for the past ten years.



The following charts represent the projected employer contribution rates for both systems and the anticipated costs for the District.

Employer Contribution Rates		
Fiscal Year	CalPERS	CalSTRS
2021-22	22.91%	16.92%
2022-23	25.37%	19.10%
2023-24	25.20%	19.10%
2024-25	24.60%	19.10%
2025-26	23.70%	19.10%
2026-27	22.60%	19.10%
2027-28	22.60%	19.10%

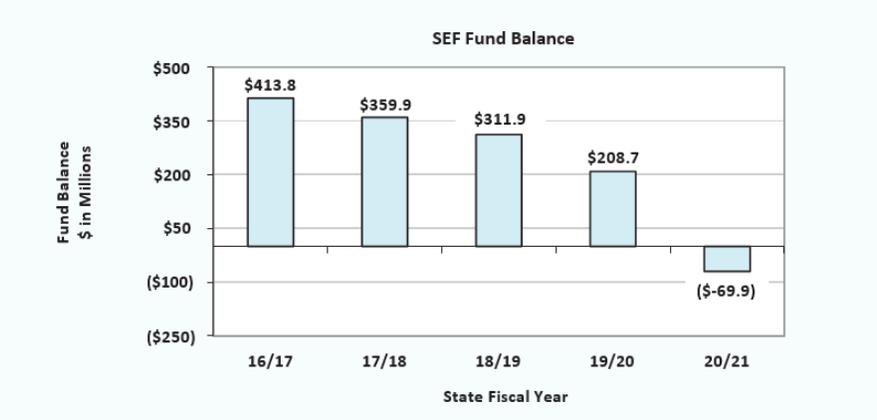


Effective with the close of the books for 2014-15, the State's contribution to CalSTRS on-behalf of district employees must be recorded in the District's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditures of the financial assistance represented by the State's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is projected to be \$3.1 million in 2022-23.

Unemployment Insurance Rates

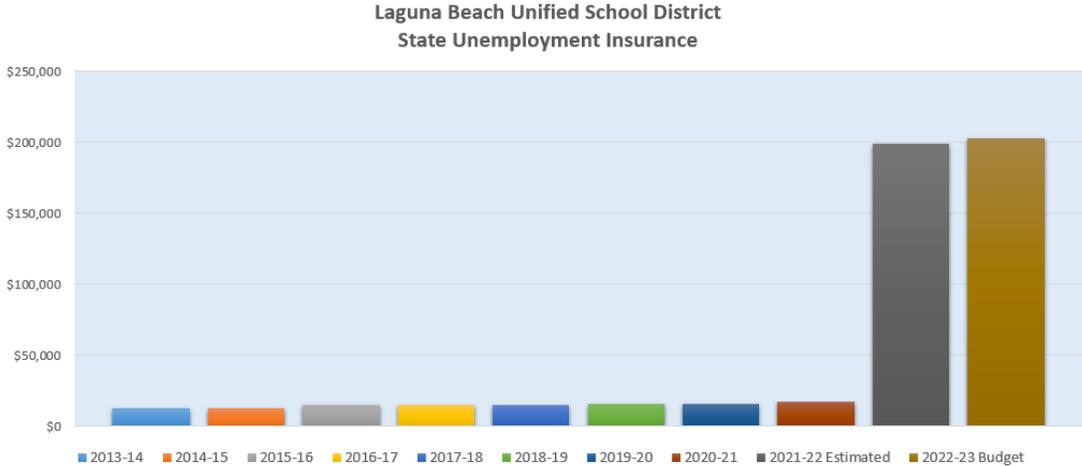
The School Employees Fund (SEF), administered by the Employment Development Department (EDD), allows school employers to deposit funds into the pool, and the pool reimburses the State's Unemployment Insurance Fund for the cost of unemployment insurance benefits paid.

Overall, the SEF has maintained a stable fund balance which led to districts having a UI rate of 0.05% since 2013-14. However, as of June 30, 2021, the SEF had a negative balance of \$69.9 million. This represents a decrease of \$278.6 million (133 percent) compared to the 2019-20 ending balance of \$208.7 million. The fund balance decreased significantly due to the surge in benefits paid as a result of the pandemic.



All school employers participating in the SEF have the same UI contribution rate. The rate is determined by law and is intended to provide one full year of UI benefit payments. The Unemployment Insurance (UI) contribution rate for Fiscal Year 2022-23 will be **0.5%**. The 0.5% rate is effective July 1, 2021 through June 30, 2023. This rate is a result of Assembly Bill 138 which amended section 823 of the California Unemployment Insurance Code. The EDD believes that the combination of rate increase, federal funding, and recovered overpayments will result in the SEF having sufficient balances going forward.

The graph below shows the cost incurred by the District over the past ten years.



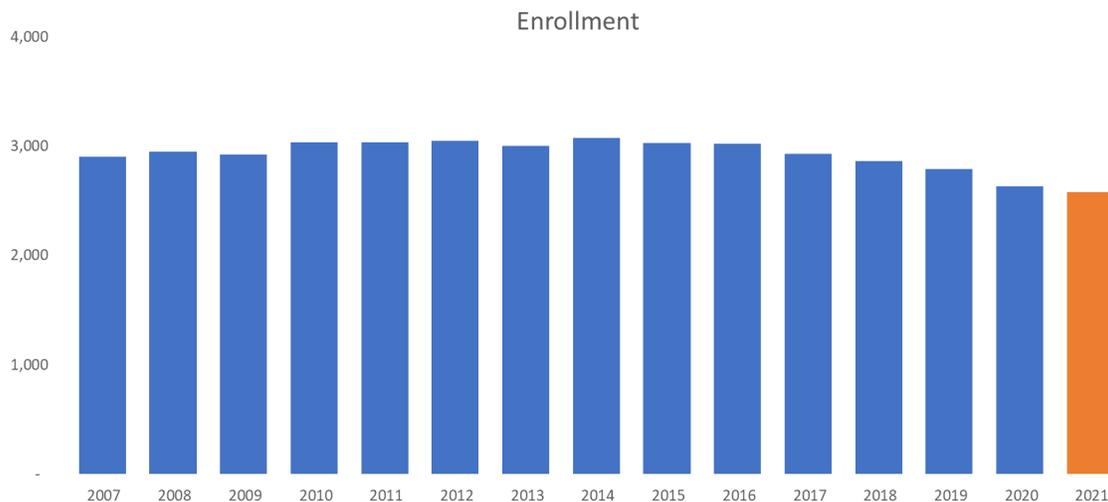
FACILITIES PLAN SUMMARY

The Laguna Beach Unified School District currently owns and maintains roughly 312,400 square feet of building space, which is comprised of four schools, district offices, and a warehouse facility. In January of 2015, facilities staff developed a **10-year facilities plan** that identified maintenance projects, capital improvement projects, as well as major repair and replacement projects. The scope and timing of the projects was based on 3 primary sources of feedback:

- Facility Condition Assessment (2014)
- Online Community Survey
- Principal Feedback (Ongoing)

Demographic Data

Looking back at historical enrollment, going as far back as the late 1960's, the district has experienced a steady rise and fall in terms of total enrollment. In the late 1960's through the early 80's the district had similar total enrollments as today. From 1982 through 1992 the enrollment fell steadily to roughly 2,000 students and then from 1992 through 2010 the enrollment grew a stable pace to about 3,000. Enrollment has remained stable but declined recently to roughly 2,578 total students. During the pandemic, statewide attendance and enrollment declined at higher rates.

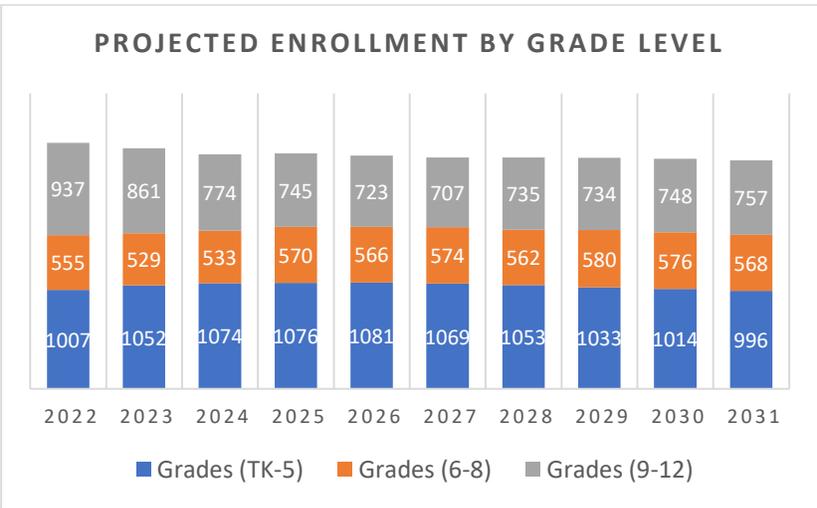


Projecting enrollment requires a complex mix of historical data, analysis and projection of existing trends, as well as making specific assumptions about the future. In general, the further out the projections go (in terms of years), the less reliable they tend to be. Therefore, it is recommended that projections be updated annually to better assess ongoing demographic changes. For a district like LBUSD, where all existing schools are landlocked, it will be of particular importance to maintain enrollment projections so that capacity needs can be addressed before it becomes an issue. Ultimately, trends in key demographic factors like population growth, birth rates, and migration into and out of California will determine the number of children in California's K-12 education system.

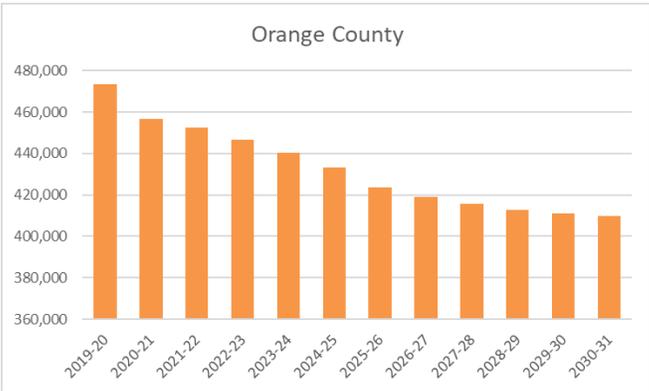
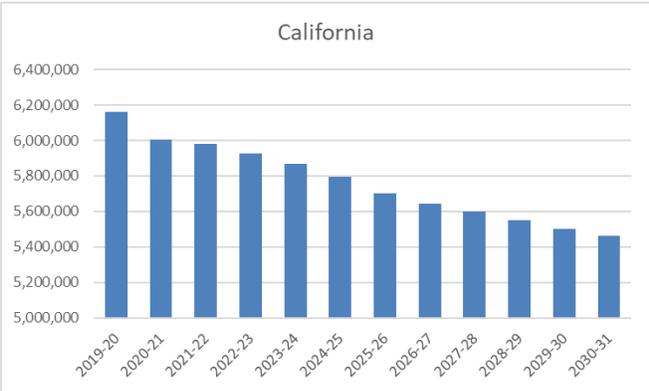
ENROLLMENT PROJECTIONS

A District's enrollment impacts many things, from budgets, to staffing, to facility needs, to student transportation, to special programs and more. Enrollment analytics provide realistic information on past, present and future enrollment patterns and how that information relates to district operations. Most importantly, projections are viewed as a trend rather than as a prediction of exact numbers. To maintain the most accurate and meaningful data, enrollment projections are refined and modified regularly.

The following are current enrollment projections, by grade level. Total enrollment for 2022-23 is projected to be 2,499, a decrease of three percent from 2021-22 levels.



The state is projecting the statewide post-pandemic enrollment decline for the next decade. The California Department of Finance projects an 11.4% decline in statewide enrollment by 2031, a loss of 703,000 students from pre-pandemic 2019-20. In comparison, Orange County is projected to decline by 13.5%, a loss of 64,000 students. Even as the effects of the pandemic on schools continue to diminish, the state's school-age population will likely continue to decline, as birth rates are projected to remain relatively low.



OVERVIEW OF MAJOR PROJECTS

The vast majority of projects identified in the facilities master plan are related to general maintenance and system replacement. Roofing and HVAC replacements remain a high priority.

There are a number of projects at each site that are also large in nature and represent an opportunity to greatly enhance the operational efficiency and maximize learning environments that are included in the facilities master plan.

A significant addition to the plan is the TK Program Classroom Modernization project. The District is currently exploring both new construction and modernization as viable options for the transitional kindergarten program. Consideration will be given to playground areas and scope of improvements, restrooms and other upgrades. A completed feasibility study will be presented to the Board of Education for review. The recommended proposal will include site analyses, cost estimates, best possible design solutions, and overall viability.

RECENTLY COMPLETED PROJECTS

The District recently completed the field modernization project at Thurston Middle School which converted the natural grass field to a multi-sport synthetic turf field. The improved synthetic turf field space increases safety, playability, and lowers the site's landscape irrigation water consumption.



MULTI-YEAR PROJECTIONS

Multi-year projections (MYPs) are required by AB 1200 and AB 2756. MYPs are projections, not forecasts. Consequently, projections are expected to change as various factors change.

Projections are the mathematical result of today's decisions based on a given set of assumptions. Many school districts use an MYP as a focal point for their strategic planning.

A well-constructed budget not only assists in the planning and decision making, but also establishes a professional brand for the district that provides significant value over time.

The following MYP reflects that the district is able to maintain the required reserves, meet its financial obligations and demonstrates that the district will continue to operate in the same manner with the planned expenditures in place.

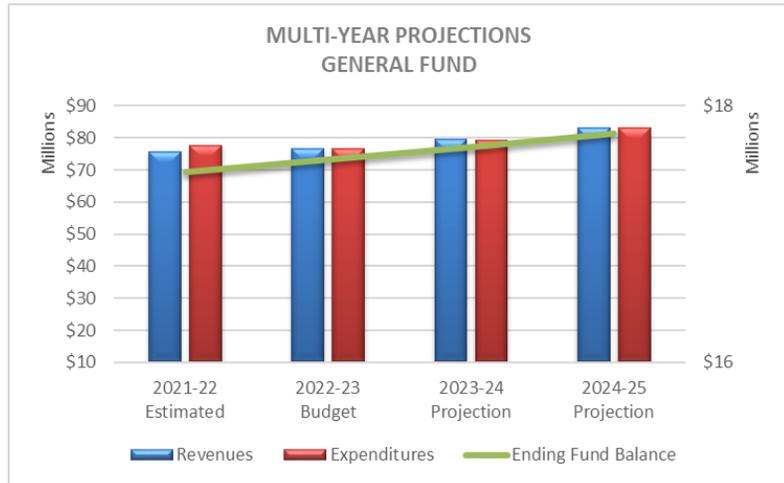
These multi-year projections include the costs of negotiated labor settlements, fluctuations in the consumer price index, step-and-column adjustments, statutory benefit increases and other ongoing expenditures such as encroachment from special education and pupil transportation.

Over the past year, the economy has experienced rapid inflation because of too much demand chasing too little supply. Most recently, the Federal Reserve announced that it would raise the federal funds rate by a half percentage point to a target range of 0.75%–1.0%.

With inflation running persistently high, the Fed has signaled its intention to combat rising prices by aggressively lifting interest rates and trimming its balance sheet. This process is expected to continue into 2023, if not longer. Higher interest rates can be a double-edged sword. They can help cool inflation, but they also have the potential to slow economic growth by increasing borrowing costs.

As more information becomes available, the multi-year projections will be updated to reflect new assumptions and possible outcomes.

GENERAL FUND				
	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Projection	Projection
Revenues by Source				
Property Taxes/LCFF/EPA	63,160,689	67,292,662	70,302,742	73,524,154
Federal Revenue	3,120,895	1,233,024	891,164	891,164
State Revenue	6,125,266	4,813,436	4,840,993	5,182,359
Local Revenue	3,309,394	3,376,815	3,451,043	3,493,409
Total Revenues by Source	75,716,244	76,715,937	79,485,942	83,091,086
Expenditures by Object Code				
Certificated Salaries	27,866,819	28,914,664	30,705,555	32,462,830
Classified Salaries	10,426,965	10,686,262	11,273,346	11,906,595
Employee Benefits	16,697,195	18,685,708	19,355,031	20,247,416
Books and Supplies	2,975,122	3,367,202	2,238,648	2,285,973
Contracted Services	12,348,112	11,093,835	11,533,136	12,170,671
Capital Outlay	2,947,490	1,343,941	1,531,441	1,050,156
Other Outgo	454,541	431,325	448,785	510,670
Transfers Out	4,050,000	2,100,000	2,300,000	2,350,000
Total Expenditures by Object Code	77,766,244	76,622,937	79,385,942	82,984,311
Beginning Fund Balance:	19,537,366	17,487,366	17,580,366	17,680,366
Ending Fund Balance	17,487,366	17,580,366	17,680,366	17,787,141



OTHER FUNDS

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

- General Fund—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.
- Special Revenue Funds—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.
- Capital Project Funds—used to account for the acquisition and/or construction of capital facilities by the District.
- Proprietary Funds—include Enterprise Funds and Internal Service Funds.
- Fiduciary Funds—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Cafeteria Fund, Capital Facility Funds and Special Reserve Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds. **A brief description of the 2022-23 activities and budget for each of the other funds are on the succeeding pages.**

01	• General Fund
11	• Adult Education
13	• Cafeteria
17	• Special Reserve Fund for Other Than Capital Outlay
25	• Capital Facilities (Developer Fees)
40	• Special Reserve for Capital Outlay Projects

ADULT EDUCATION (FUND 11)

Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs). Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

	2020-21 Actuals	2021-22 Estimated	2022-23 Budget	2023-24 Projection	2024-25 Projection
BEGINNING BALANCE	85,896	117,803	41,275	0	0
REVENUE					
Adult Ed Block Grant	98,807	103,462	123,341	123,341	123,341
Interest Earnings	907	460	570	990	1,675
TOTAL REVENUE	99,714	103,922	123,911	124,331	125,016
EXPENDITURES					
Certificated Salaries	-	25,000	-	-	-
Classified Salaries	-	-	-	-	-
Employee Benefits	-	5,025	-	-	-
Total Personnel Expenses	-	30,025	-	-	-
Books and Supplies	73	14,203	39,386	-	-
Contr Serv & Operating Expenses	66,399	130,800	120,800	119,331	120,016
Sites, Buildings, Equipment	-	-	-	-	-
Indirect Costs	1,336	5,422	5,000	5,000	5,000
Total Non-Personnel Items	67,807	150,425	165,186	124,331	125,016
TOTAL EXPENDITURES	67,807	180,450	165,186	124,331	125,016
NET INCREASE/(DECREASE) IN FUND	31,907	(76,528)	(41,275)	-	-
TOTAL ENDING FUND BALANCE	117,803	41,275	0	0	0

CAFETERIA (FUND 13)

Fund Description

The Cafeteria Fund accumulates financial transactions associated to the District's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack and lunch programs in the District's schools, catering services for District meetings and other activities, and vending machine operations.

Program Description

The purpose of the nutrition services program is to provide nutritious attractive meals to the students. All food and beverages sold or served at schools must meet state and federal requirements which are based on the USDA Dietary Guidelines.

Funding

Beginning in School Year 2022–23, California will become the first state to implement a statewide Universal Meals Program for all school children. California's Universal Meals Program is designed to build on the foundations of the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).

Through this statewide implementation, Laguna Beach schools are able to provide breakfast and lunch at no charge to students requesting a meal, regardless of their free or reduced-price meal eligibility during each school day.

	2020-21 Actuals	2021-22 Estimated	2022-23 Budget	2023-24 Projection	2024-25 Projection
BEGINNING BALANCE	74,955	84,519	325,000	88,904	38,863
REVENUE					
Child Nutrition Federal Revenue	231,028	873,892	873,892	873,892	893,892
Child Nutrition State Revenue	13,629	58,255	58,255	58,255	61,255
Food Service Sales and Local Revenue	3,028	61,900	62,215	63,480	65,545
Transfers In	450,000	450,000	-	200,000	250,000
TOTAL REVENUE	697,685	1,444,047	994,362	1,195,627	1,270,692
EXPENDITURES					
Classified Salaries	442,331	556,374	541,367	580,398	598,660
Employee Benefits	111,978	159,689	171,356	179,225	185,651
Total Personnel Expenses	554,309	716,063	712,723	759,623	784,311
Food and Supplies	120,956	449,798	454,620	472,805	479,360
Contr Serv & Operating Expenses	12,856	37,705	63,115	13,240	13,355
Sites, Buildings, Equipment	-	-	-	-	-
Total Non-Personnel Items	133,812	487,503	517,735	486,045	492,715
TOTAL EXPENDITURES	688,121	1,203,566	1,230,458	1,245,668	1,277,026
NET INCREASE/(DECREASE) IN FUND	9,564	240,481	(236,096)	(50,041)	(6,334)
TOTAL ENDING FUND BALANCE	84,519	325,000	88,904	38,863	32,529

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (FUND 17)

Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects exists primarily to provide for the accumulation of General Fund money for general operating purposes (Education Code Section 42842).

Amounts from this special reserve fund must first be transferred into the General Fund before expenditures can be made.

Funds reserved for the Community Funded differential will be deposited into this fund.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

	2020-21 Actuals	2021-22 Estimated	2022-23 Budget	2023-24 Projection	2024-25 Projection
BEGINNING BALANCE	18,689,198	18,856,993	18,950,171	19,080,316	19,306,661
<u>REVENUE & OTHER SOURCES</u>					
Interest Earnings	167,795	93,178	130,145	226,345	382,900
Transfers In	-	-	-	-	-
TOTAL REVENUE	167,795	93,178	130,145	226,345	382,900
<u>EXPENDITURES</u>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET INCREASE/(DECREASE) IN FUND	167,795	93,178	130,145	226,345	382,900
TOTAL ENDING FUND BALANCE	18,856,993	18,950,171	19,080,316	19,306,661	19,689,561

CAPITAL FACILITIES (FUND 25)

Fund Description

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code 17620).

Current and Projected Funding

The developer fee rates are \$2.05 per square foot of qualifying residential construction. No large scale developments are included in the revenue projection. Interest earnings are based on the average fund balance and interest yield projections for the coming twelve months.

The Capital Facilities Fund budget is as follows:

	2020-21 Actuals	2021-22 Estimated	2022-23 Budget	2023-24 Projection	2024-25 Projection
BEGINNING BALANCE	125,085	24,593	98,726	20,000	20,000
REVENUE					
Interest Earnings	1,073	150	660	1,210	2,050
Fees Mitigation/Developer	158,375	160,000	163,200	166,465	171,460
TOTAL REVENUE	159,447	160,150	163,860	167,675	173,510
EXPENDITURES					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	28,230	8,051	-	-	-
Sites, Buildings, Equipment	231,709	77,966	242,586	167,675	173,510
TOTAL EXPENDITURES	259,939	86,017	242,586	167,675	173,510
NET INCREASE/(DECREASE) IN FUND	(100,492)	74,133	(78,726)	-	-
TOTAL ENDING FUND BALANCE	24,593	98,726	20,000	20,000	20,000

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (FUND 40)

Fund Description

The Special Reserve Fund exists to account for monies designated for special capital outlay purposes. These funds may be accumulated from the General Fund (EC 42840) or through other authorized transfers of revenue such as: 1) proceeds from the sale or lease with option to purchase real property (EC 39363), 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Education (EC 41003), and 3) excess amounts sufficient to pay all unpaid bond obligations (EC 15235).

General fund monies reserved for the facility repair and replacement program (FRRP) will be transferred into this fund.

Sub-fund 4041 exists to account for the Vista Aliso property reserve. The District holds a re-purchase agreement on the property.

Sub-fund 4042 exists to account for funds set aside for the purpose of developing a Ten Year Capital Improvement Plan (CIP) that aligns with a facility condition assessment and goes above and beyond prior commitments.

	2020-21 Actuals	2021-22 Estimated	2022-23 Budget	2023-24 Projection	2024-25 Projection
SUBFUND (4040) - FACILITIES REPAIR & REPLACEMENT PROGRAM (FRRP)					
BEGINNING BALANCE	295,289	988,534	535,097	782,022	1,434,092
REVENUE					
Leases and Rentals	23,500	40,000	40,000	40,000	40,000
Interest Earnings	6,020	7,190	6,925	12,070	26,640
Transfers In from General Fund	900,000	900,000	600,000	600,000	600,000
TOTAL REVENUE	929,520	947,190	646,925	652,070	666,640
EXPENDITURES					
Site Improvement-Non Capital	255				
Contract Services	86,334	90,460			
Building Improvements	149,686	1,310,167	400,000	-	200,000
TOTAL EXPENDITURES	236,275	1,400,627	400,000	-	200,000
NET INCREASE/(DECREASE) IN FUND	693,245	(453,437)	246,925	652,070	466,640
TOTAL ENDING FUND BALANCE	988,534	535,097	782,022	1,434,092	1,900,732
SUBFUND (4041) - ALISO PROPERTY RESERVE					
BEGINNING BALANCE	5,370,381	5,422,863	5,449,663	5,492,283	5,569,968
REVENUE					
Interest Earnings	52,483	26,800	42,620	77,685	131,260
Transfers In from General Fund					
TOTAL REVENUE	52,483	26,800	42,620	77,685	131,260
EXPENDITURES					
Capital Outlay Projects	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET INCREASE/(DECREASE) IN FUND	52,483	26,800	42,620	77,685	131,260
TOTAL ENDING FUND BALANCE	5,422,863	5,449,663	5,492,283	5,569,968	5,701,228
SUBFUND (4042) - CAPITAL IMPROVEMENT PLAN (CIP)					
BEGINNING BALANCE	2,936,481	2,326,979	1,500,000	2,766,590	1,025,640
REVENUE					
School Facilities Apportionment	598,344	-	-	-	-
Interest Earnings	27,333	7,390	7,270	9,050	40,980
Transfers In from General Fund	1,200,000	2,700,000	1,500,000	1,500,000	1,500,000
TOTAL REVENUE	1,825,677	2,707,390	1,507,270	1,509,050	1,540,980
EXPENDITURES					
Site Improvement-Non Capital	71,372	9,400	-	-	-
Contract Services	31,614	34,818	-	-	-
Capital Outlay Projects	2,332,193	3,490,151	240,680	3,250,000	-
TOTAL EXPENDITURES	2,435,179	3,534,369	240,680	3,250,000	-
NET INCREASE/(DECREASE) IN FUND	(609,502)	(826,979)	1,266,590	(1,740,950)	1,540,980
TOTAL ENDING FUND BALANCE	2,326,979	1,500,000	2,766,590	1,025,640	2,566,620

ALL FUNDS SUMMARY

	General	Adult Education	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
	01	11	13	17	25	40 Special Reserves-Facilities			
	0101	1111	1313	1717	2525	4040	4041	4042	
Revenue									
Property Taxes/LCFF/EPA	67,292,662	-	-	-	-	-	-	-	67,292,662
Federal Revenue	1,233,024	-	873,892	-	-	-	-	-	2,106,916
State Revenue	4,813,436	123,341	58,255	-	-	-	-	-	4,995,032
Local Revenue	3,376,815	570	62,215	130,145	163,860	46,925	42,620	7,270	3,830,420
Total Revenue	76,715,937	123,911	994,362	130,145	163,860	46,925	42,620	7,270	78,225,030
Expenditures									
Certificated Salaries	28,914,664	-	-	-	-	-	-	-	28,914,664
Classified Salaries	10,686,262	-	541,367	-	-	-	-	-	11,227,629
Employee Benefits	18,685,708	-	171,356	-	-	-	-	-	18,857,064
Books and Supplies	3,367,202	39,386	454,620	-	-	-	-	-	3,861,208
Contracted Services	11,093,835	120,800	63,115	-	-	-	-	-	11,277,750
Capital Outlay	1,343,941	-	-	-	242,586	400,000	-	240,680	2,227,207
Other Outgo	431,325	5,000	-	-	-	-	-	-	436,325
Total Expenditures	74,522,937	165,186	1,230,458	-	242,586	400,000	-	240,680	76,801,847
Revenue less Expenditures	2,193,000	(41,275)	(236,096)	130,145	(78,726)	(353,075)	42,620	(233,410)	1,423,183
Other Financing Sources									
Interfund Transfers IN	-	-	-	-	-	600,000	-	1,500,000	2,100,000
Interfund Transfers OUT	(2,100,000)	-	-	-	-	-	-	-	(2,100,000)
Total Net Transfers	(2,100,000)	-	-	-	-	600,000	-	1,500,000	-
Net Change in Fund Balance	93,000	(41,275)	(236,096)	130,145	(78,726)	246,925	42,620	1,266,590	1,423,183
Beginning Fund Balance	17,487,366	41,275	325,000	18,950,171	98,726	535,097	5,449,663	1,500,000	44,387,298
Ending Fund Balance	17,580,366	-	88,904	19,080,316	20,000	782,022	5,492,283	2,766,590	45,810,481
Reserves									
Nonspendable	50,000	-	16,897	-	-	-	-	-	66,897
Restricted	3,648,023	-	72,007	-	20,000	-	-	-	3,740,030
Committed	1,312,154	-	-	19,080,316	-	782,022	5,492,283	2,766,590	29,433,365
Assigned	8,735,189	-	-	-	-	-	-	-	8,735,189
Unassigned	3,835,000	-	-	-	-	-	-	-	3,835,000
Total Reserves	17,580,366	-	88,904	19,080,316	20,000	782,022	5,492,283	2,766,590	45,810,481



Informational Section

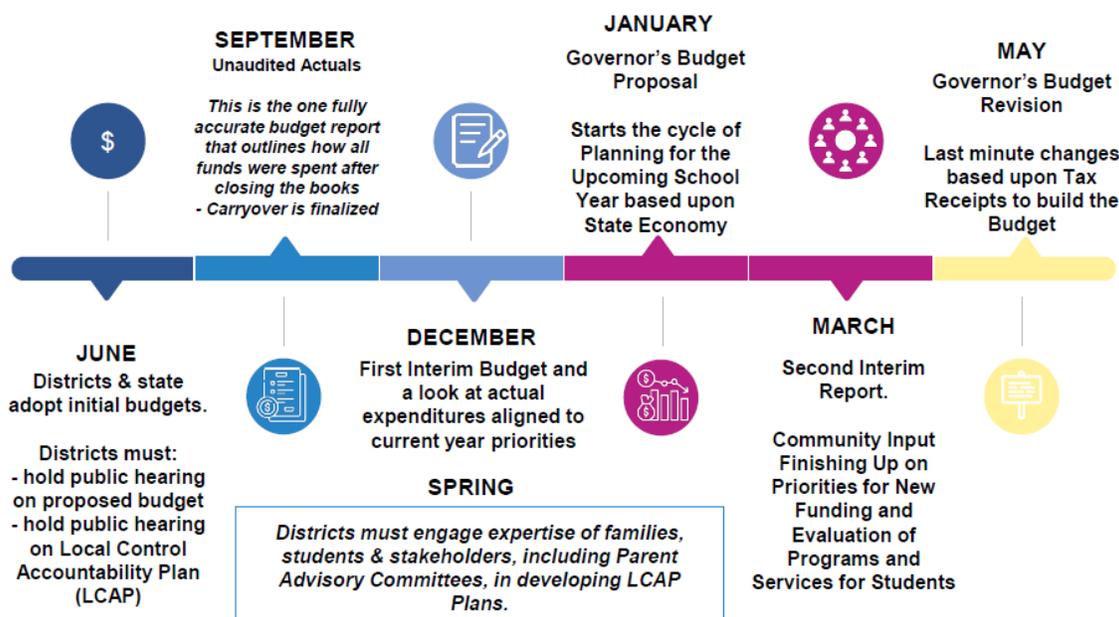


BUDGET CALENDAR

Each year the Business Services Department adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built. The proposed budget is brought forward to the Board of Education in May/June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

BUDGET & PLANNING TIMELINE



FINANCIAL POLICIES

ACCOUNTING BY FUND

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. There are six (6) funds maintained by the Fiscal Department, which are described below.

The General Fund (Fund 01) is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. The District's General Fund is divided into two sections: unrestricted funds and restricted funds.

The salaries of our teachers, classroom aides, administrators, custodians, school secretaries and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

The Adult Education Fund (Fund 11) is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

The Cafeteria Fund (Nutrition Services) is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the nutrition services program is to provide nutritious attractive meals to the students. All food and beverages sold or served at schools must meet state and federal requirements which are based on the USDA Dietary Guidelines. Beginning in School Year 2022–23, California became the first state to implement a statewide Universal Meals Program for all school children. California's Universal Meals Program is designed to build on the foundations of the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).

The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17) is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the community-funded differential (the difference between Revenue Limit funding and Basic Aid funding) to be achieved by June 30, 2009. Funds reserved for the Community-Funded differential are deposited into this fund.

The Capital Facilities Fund - Developer Fees (Fund 25) exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Ed Code sections 17620-17626).

The Special Reserve Fund for Capital Outlay Projects (Fund 40) exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to resolutions #01-02, #14-02 and #14-03.

- **Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.
- **Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.
- **Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

FUND BALANCE POLICY

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

1. **Nonspendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
2. **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
3. **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

FINANCIAL RESERVES

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

1. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
2. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
3. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
4. A Community-Funded Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Community-Funded Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
5. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
6. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
7. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

FINANCIAL PLANNING FACTORS

The annual budget incorporates economic and financial assumptions that reflect the best information then available. Such assumptions are updated during the budget process, but actual economic and financial conditions may differ materially from those assumed. The annual budget may be modified during the course of the fiscal year to reflect updated economic and financial information. Financial planning factors were gathered from various credible sources along with the common guidance from the Orange Department of Education and School Services of California.

Current law requires a school district to prepare a budget detailing estimated revenues and projected expenditures for the upcoming fiscal year using the state-adopted Criteria and Standards.

Key planning factors that were incorporated into the preparation of this budget include the following:

LCFF Planning Factors					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance (DOF) Statutory COLA	1.70%	6.56%	5.38%	4.02%	3.72%
SSC Estimated Planning COLA	5.07%	6.56%	5.38%	4.02%	3.72%

LCFF Revenue Sources By Object Code					
Revenue Source	2021-22	2022-23	2023-24	2024-25	2025-26
State Aid (Object Code 8011)	\$548,204	\$548,204	\$548,204	\$548,204	\$ 548,204
EPA (Object 8012)	\$540,172	\$480,658	\$464,138	\$453,650	\$ 444,266
Property Taxes (Object 8021 to 8096)	\$62,072,313	\$ 66,263,800	\$69,290,400	\$72,522,300	\$75,466,900
Total LCFF Funding	\$63,160,689	\$ 67,292,662	\$70,302,742	\$73,524,154	\$76,459,370

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI Projection by School Services of CA	6.55%	6.11%	3.14%	1.97%	2.31%
California CPI Projection Utilized in Preliminary Budget	-	5.40%	4.00%	3.50%	-
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16
CalSTRS Employer Rate	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	22.91%	25.37%	25.20%	24.60%	23.70%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%	6.20%	6.20%
Unemployment Insurance Rate	0.500%	0.500%	0.200%	0.200%	0.200%
Workers' Compensation Insurance Rate	1.229%	1.122%	1.122%	1.122%	1.122%

RESERVE FOR ONGOING & MAJOR MAINTENANCE/RESTRICTED MAINTENANCE ACCOUNT (OMMA/RMA)	
3%	State Minimum Reserve Level Requirements
1%	Local Requirement under Resolution No. 00-02
4%	Total Reserve Requirement

RESERVE FOR ECONOMIC UNCERTAINTIES	
3%	State Minimum Reserve Level Requirements
2%	Local Requirement under Policy 3101: Financial Reserves
5%	Total Reserve Requirement

GLOSSARY OF TERMS

Abatement The return of part or all of an item of income or expenditure to its source during the current fiscal year.

Accounts Payable Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

Accounts Receivable Amounts due and owed from private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

Apportionment An allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.

Apportionment Notice A document notifying school districts when monies have been deposited with the county treasurer.

Appropriation An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

Appropriation For Contingencies That portion of the current year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year. (See Designated for Economic Uncertainties)

ASB Funds See Student Body Fund

Assessed Value The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).

Assigned Reserve Consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds.

Available Balance That portion of the appropriation available to be obligated. Appropriation amount, less pre-encumbrance amount, less encumbrance amount, less amount expended, equals the available balance.

Available Cash Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current or future obligations.

Average Daily Attendance (ADA) Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

Balance Sheet A financial statement that shows assets, liabilities, reserves, and fund balance of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

Basic Aid Under the Local Control Funding Formula (LCFF), a community-funded district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation. The intent of the LCFF is that no school district incurs a total loss of state funding and that basic aid districts retain the growth in local property tax revenues. Also known as Community-Funded School Districts.

Block Grant A lump sum allocation of special purpose funds.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them incurring new indebtedness.

Budget Act The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete individual items but may not make increases.

California Basic Educational Data System (CBEDS) An annual collection of basic student and staff data; includes student enrollment, graduates, dropouts, course enrollment, enrollment in alternative education, gifted and talented education, and more.

California School Information Services (CSIS) Build capacity of Local Education Agencies (LEAs) to implement and maintain comparable, effective, and efficient student information systems that will support LEA daily program needs and promote the use of information for educational decision-making by school-site, district office and county staff. Enable the accurate and timely exchange of student transcripts between Local Education Agencies and to post secondary institutions. Assist Local Education Agencies to transmit state reports electronically to the California Department of Education, thereby reducing reporting burden of LEA staff.

Capital Outlay Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems and equipment, or the improvement to or replacement of any of these assets.

CARES Act Funding provided by the Federal Government in response to the COVID-19 pandemic. The funds are to be used in the short-term (prior to December 2020) to mitigate the economic impact of the shutdown across the nation. These funds can support school districts to provide programs of support that would not have been possible otherwise due to lack of resources provided by the State. They can fund staff that are providing different services than their previous role due to the pandemic and to support the costs necessary to implement, maintain, train, and staff distance learning.

Categorical Aid Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

Certificated Employees Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

Chart of Accounts A list of accounts, systematically arranged, applicable to the district. The chart of accounts lists authorized account components (i.e., fund, site, function, cost center, object).

Classified Employees Employees who are not required to hold teaching credentials, such as school secretaries, cafeteria personnel, and some management personnel.

Clearing Account Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocate or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash.)

Common Core Standards New standards developed through a state-led national initiative to establish consistent and clear education standards for English language arts and mathematics that would better prepare American students for success in college, career, and the competitive global economy.

Collective Bargaining A law passed by the California Legislature, which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulation board.

Committed Reserve Consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Community-Funded School Districts Also known as basic aid school districts and denotes that local property taxes collected exceed the LCFF funding mechanism. In those cases, the districts keep all their property taxes and get no LCFF money from the State.

Consumer Price Index (CPI) A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indexes SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

Controlling Account A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary or detail account. Its balance equals the sum of the balances of the detail accounts.

Cost-of-Living Adjustment (COLA) An increase of funding for categorical programs. The amount of the COLA may or may not be related to inflationary increases in cost. The statutory COLA is established in accordance with Ed Code Section 42238 and may or may not be funded.

Credit The right side of a double-entry accounting posting. The credit will reduce assets and expenditures and increase liabilities, income and fund balance.

Criteria and Standards Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Current Expense of Education The current general fund operating expenditures of a school district for kindergarten and grades one through twelve excluding expenditures for food services, community services, facility acquisition and construction, and object codes 6000 and 7000.

Debit The left side of a double-entry accounting posting. The debit will increase assets and expenditure.

Deferred Maintenance Deferred maintenance funds are to be used for major repair or replacement of existing school building components. Typically, this includes plumbing, heating, air conditioning, electrical systems, roofing, interior/exterior painting, floor systems, etc.

Deferred Revenue Income received but unearned in a given period, set up as a liability to be included as income earned in subsequent periods.

Deficit Excess of liabilities over assets, or excess of expenditures over revenue.

Designated For Economic Uncertainties (DEU) A component of the ending fund balance specifically designated for unforeseen liabilities. The amount of DEU recommended by state guidelines is based on ADA. For LBUSD the amount of DEU is mandated at three-percent of general fund expenditures and other uses of funds. (See Appropriation For Contingencies.)

Direct Support Charges Charges for a support program and services that directly benefit other programs.

Disbursements Actual payments by currency, check or warrant. (The term is not synonymous with expenditures.)

Education Code The main body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.

Education Jobs and Medicaid Assistance Act of 2009 (Ed Jobs) This is onetime federal funding with the primary focus of the funds directed to K-12 Education to be spent on saving or creating jobs at the school site level.

Education Protection Account (EPA) Provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

Employee Benefits Amounts paid by the district on behalf of employees; these amounts are over and above gross salary. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation, and unemployment insurance.

Encroachment The expenditure obligations in the form of purchase orders, contracts, salaries, and other commitments which exceed revenue to operate a restricted program and appropriate unrestricted general operating funds.

Encumbrance Reservation or restriction on an appropriation when issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments.

Entitlement An apportionment based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year-end must be reported as Reserved Fund Balance on the financial statements.

ESSER Funds Part of the CARES act funding that was sent directly to school districts to mitigate the impact of lost funding and support for students due to the pandemic.

Excess Tax Revenue Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.

Expenditures Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

Fair Share An amount equivalent to the State funding reduction to school district revenue limits. Since, a community-funded district does not receive state funding under the revenue limit calculation, the State has no revenue limit apportionment to reduce. Therefore, the State reduces state categorical funds for the equivalent amount.

Fiscal Year A period of one year, the beginning and ending dates of which are fixed by statute; for California public schools, the period beginning July 1 and ending June 30.

Fixed Assets Assets of a permanent character having continuing value; i.e., land, buildings, machinery, furniture, and equipment. The term capital asset is sometimes used in the same sense, however, fixed assets is preferred.

Flexibility Provisions Under extraordinary session action the State Legislature enacted funding rules that allow districts to treat revenues that were previously restricted to specific purposes to now utilize those resources in an unrestricted manner for any educational purpose.

Four C's Learning Environment The District's Technology Program provides powerful instructional tools as students work together in a 21st Century learning environment to participate and compete in today's global and digital community. The "4CLE" consists of critical thinking, communication skills, collaboration and creativity.

Fringe Benefits See Employee Benefits.

Full-Time Equivalent (FTE) The percentage of time a staff member works represented as a decimal. A full-time person is 1.0, a half-time person is 0.5 and a quarter-time person is 0.25.

Fully Qualified Account (FQA) An account that has been properly authorized by the Chart of Accounts and has been established in the LBUSD financial system for use.

Fund A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.

Fund Balance The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

Gann Limit The initiative established a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capita personal income, whichever is smaller, and for any change in population. This has been revised as of June 1990 with the passage of Proposition 111.

General Education Apportionment's The majority of state fund allocated to K-12 education is provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance (ADA).

General Fund The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose.

General Ledger A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school system.

Government Accounting Standards Board (GASB) The governing body for general accepted accounting standards for governmental agencies. This board issues statement which set the standards for financial reporting. The following are some recent statements that impact school districts:

- **GASB Statement No. 45**, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (June 2004)
- **GASB Statement No. 54**, *Fund Balance Reporting and Governmental Fund Type Definitions* (February 2009)
- **GASB Statement No. 67**, *Financial Reporting for Pension Plans* (June 2012)
- **GASB Statement No. 68**, *Accounting and Financial Reporting for Pensions* (June 2012)
- **GASB Statement No. 74**, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans* (June 2016)
- **GASB Statement No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (June 2017)

- **GASB Statement No. 84.** This Statement establishes criteria for identifying fiduciary activities of all state and local governments.
- **GASB Statement No. 87.** New lease accounting standard for governmental entities that becomes effective for reporting periods beginning after June 15, 2021.

Grant A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year-end must be reported as Deferred Revenue on the financial statements.

Health Benefits Cap Also referenced as H&W CAP, this is the maximum District obligation under labor union contract for health & welfare benefits. This maximum stays in effect until a change is expressly agreed to in labor contracts. Any benefit premiums above this amount would require an additional agreed upon contribution or would result in employee payroll deductions.

Health Benefits Set Aside This is a contribution agreed upon under labor union contract to be applied to employee health & welfare benefits, in order to reduce or eliminate employee deductions. A set aside is a onetime contribution and does not change the H&W CAP.

Incentives Financial rewards for implementing a new program, such as longer school day/year. Many of the "reforms" in SB 813 contain incentives.

Income Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

Indirect Cost Rate A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

Indirect Expense and Overhead Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

Indirect Support Charges Routine services not performed as a special service for a particular program but allocated to using programs through the application of an Indirect Cost Rate.

Individual Education Program (IEP) A written agreement between a school district and parents or guardians of a special education child specifying an educational program tailored to the needs of the child.

Inflation Factor See Cost-Of-Living Adjustment.

Interfund Transfers Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

Interim Budgets Reports that outline the year-to-date progress of the budget with an estimation of the expenditures for the remainder of the year. The First Interim covers July – October 31 and the Second Interim covers November – January 31st.

Joint School Districts School districts with territory in more than one county.

Journal Any accounting record in which the financial transactions of the district are formally recorded; i.e., the cash receipts book; check register and journal voucher.

Journal Voucher A form provided for the recording of certain financial transactions or information in place of, or supplementary to, the journal or registers.

Ledger A group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

Legislation The major California school finance laws, in chronological order, are:

SB 90, 1972 – instituted revenue limits.

AB 65, 1977 – initiated a “long-term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977 – allowed reimbursement for costs resulting from state mandates.

SB 154, 1978 – allocated property taxes to cities, counties, schools after Proposition 13 (bailout).

AB8, 1979 – defined the source and method of funding schools, counties, cities, and special districts, including adjusting the allocation of property taxes.

AB 777, 1981 – allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at the local level.

SB 813, 1983 – superseded previous school finance laws and made many changes to the California Education Code covering curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, firing and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of statewide curriculum standards.

Prop 98, 1988 – Requires a minimum of State's General Fund revenue be allocated to K-14 education.

Prop 20, 2000 – Requires fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year be allocated to be used for instructional materials.

SBX3 4, 2009 – Flexibility provision that allows state revenues classified as Tier III to be utilized for any educational purpose.

ABX4 3, 2009 – Requires the State to reduce basic aid districts for an equivalent amount as non-basic aid districts. The amount is to be reduced from the subsequent year categorical funding.

AB 3632, 2010 – Requires school district to assume the responsibility for the cost of mental health services as identified for resident pupils.

SB 70, 2011 – Extends to 2014-15, two additional years, flexibility provisions that allow state revenues classified as Tier III to be utilized for any educational purpose. It also increases the basic aid district fair share amount to a recalculated 8.92%.

Leveling Down Decreasing the level of per pupil limits statewide toward those districts with lower revenue limits.

Leveling Up Increasing the level of per pupil revenue limits statewide toward that of higher revenue limit districts.

Local Continuity and Attendance Plan (LCP) New required document that describes the actions, services, and priorities that were identified by school districts to provide distance learning and plan for reopening during the COVID-19 pandemic. While the plan does have some minimal reporting of finances, it is not a budget document and is adopted to outline the District's implementation of distance learning. The LCP replaces the LCAP for the 2020 – 2021 school year.

Local Control and Accountability Plan (LCAP) An important component of the Local Control Funding Formula (LCFF). Under the LCFF all local educational agencies are required to prepare an LCAP, which describes how annual goals for all pupils will be met, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). The LCAP requires a collaborative process with stakeholders in developing the plan and must be adopted by June 30 prior to the fiscal year for which it is created.

Local Control Funding Formula (LCFF) Governor Jerry Brown's school finance reform plan that proposes to establish a new way of distributing money to schools by combining revenue limits and most categorical formulas into a new formula. LCFF contains a *hold-harmless provision* that protects all local educational agencies from getting reduced funding in 2013-14.

Mandated Cost School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

Master Plan for Special Education California categorical program for the education of all handicapped children, as enacted in SB 1870 (1980) and amended by SB 769 (1981).

Mentor Teacher A selected teacher who receives a stipend and additional monies for other costs under a program initiated in SB 813. The mentor teachers work with new and experienced teachers on curriculum and instruction and must spend at least 60 percent of their time in classroom teaching.

Mental Health Services (AB 3632) Services historically delivered by the County Department of Health Services. Sometimes these pupils identified for these services also require residential placement. The appropriations for these services were vetoed from the 2010-11 Health Department budget and legislation AB 3632 was enacted to shift the cost and responsibility of services to school districts.

MYP Multi-Year Projection. The budget estimates of revenue and expenditures for the next two budget years.

Nonspendable Reserve Consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

Object Code A component of the account structure; the third element of the account structure (cost center) represents the state approved classification for recording revenue, expenditures, assets, liabilities and fund balance.

P1 The first period report of attendance legally required to be filed with the State for the period of July 1 through December 31.

P2 The second period report of attendance legally required to be filed with the State for the period of July 1 through April 15.

PERB Public Employment Relations Board (5 persons appointed by the governor) established to regulate collective bargaining disputes between school districts and employees. Formerly called EERB.

Per Capita Personal Income Income before taxes of California residents as estimated by the U.S. Department of Commerce.

Petty Cash A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also Revolving Cash Account.)

PL 94-142 Federal law which mandates a “free and appropriate” education for all handicapped children.

Proceeds of Taxes Defined in the Gann Amendment as the revenue from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation product or service.

Proficiency Requirements Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers.

Proposition 2 Known as the Rainy Day Budget Stabilization Fund Act, this measure was approved by voters in November 2014. Proposition 2 amends the State Constitution to end the existing rules for a state budget reserve – the Budget Stabilization Act (BSA) – and replaces them with new rules. The new rules change how the state pays down debt and saves money in reserves.

Key changes resulting from Proposition 2 consist of:

State Debts

- Requires state to spend minimum amount each year to pay down specified debts.

State Reserves

- Changes amount that goes into a state budget reserve account (known as the Budget Stabilization Account, or BSA).
- Increases maximum size of the BSA.
- Changes rules for when state can put less money into the BSA.
- Changes rules for taking money out of the BSA.

School Reserves

- Creates state reserve for schools and community colleges.

- Sets maximum reserves that school districts can keep at the local level in some future years.
-

Proposition 4 See Gann Limits.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

Proposition 30 *The Schools and Local Public Safety Protection Act of 2012.* This proposition was approved by the voters on November 6, 2012. The measure temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee - raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

Proposition 98 The Classroom Instructional Improvement and Accountability Act. This proposition amended Article XIII B of the Government Spending Limitation. Approved by the voters in November 1988, Proposition 98 requires that a minimum amount of the state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding base adjusted for workload and inflation.

Proposition 111 This proposition was passed June 1990 and has three basic parts as follows: 1) Revised the California constitution to expand the statutory, spending authority (Gann Limit); 2) Rewrite portions of proposition 98 which cap the potential additional funds directed to the potential additional funds directed to the K-14 education; 3) Increase gasoline tax and truck weight fees to improve the state transportation infrastructure.

Prorating The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase Order A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.

Reclassification of Revenue or Expenditures Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Registers A listing of transactions of like kind that may be totaled and summarized for convenience in posing; i.e., payroll registers, warrant registers, and attendance registers.

Requisition A document submitted initiating a purchase order to secure specified materials or services. A purchase requisition pre-encumbers all or part of the related appropriation in anticipation of issuing an obligation through a purchase order.

Reserve An amount set aside to provide for estimated future expenditures for losses, working capital, or other specified purposes.

Reserve Cap The balance in a school district's General Fund account is often referred to as a reserve. Consistent with accounting standards, districts classify monies in their reserves as nonspendable, restricted (by law or external condition), committed (earmarked for future use by the school board), assigned (earmarked by the superintendent or other district official), or unassigned (all other monies).

Districts have reserves for several reasons. They use their reserves to manage cash flow, mitigate volatility in funding, address unexpected costs, save for large purchases, and obtain higher credit ratings. State and federal actions also affect school district reserves. Recent legislation includes a provision capping district General Fund reserves if, during the previous year, the state made a deposit into the state school reserve recently established by Proposition 2. The caps vary according to district size, with assigned and unassigned reserves capped at 6 percent of expenditures for mid-size districts.

Resource A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Restricted Funds Monies the use of which is restricted by legal requirements.

Restricted Reserve Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Revolving Cash Fund A stated amount of money used primarily for emergency payroll and may be used for small or sundry disbursements. Funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

ROP/C Regional Occupation Program/Centers. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

School Site Council Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out.

Scope of Bargaining The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.

Secured Tax Roll Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

SEL Social and Emotional Learning. The focus on the non-academic supports necessary for students to be connected to school.

Seniority A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

Sequestration A term used to describe the employment of automatic, across-the-board spending cuts in the face of annual budget deficits.

Transfer Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Trust Fund A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Transitional Kindergarten (TK) The first year of a two-year kindergarten program. TK provides an early childhood education program that builds a bridge between preschool years and traditional Kindergarten. The eligibility for TK will expand until all 4-year-olds are eligible in 2025-2026.

Unassigned Reserve The residual of all other funds that are not nonspendable, restricted, committed or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Unaudited Actuals An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

Unearned Revenue A liability for resources received prior to revenue recognition.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

Unrealized Revenue Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

Unsecured Roll Assessed value of personal property other than secured property.

Financial Reporting Section

Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for development of a model accounting and budget structure. Prior to the statute, extensive research and input from the field was taken into account. Ernst and Young published a study in 1995 that developed the structure and prepared for plan conversion.

Prior to SACS, the State of California was one of the few states which could not report properly to the federal government and the data reported was not uniform or timely. These factors led to a difficulty in producing a multitude of detailed reports required by the State and Federal government.

Beginning with the 2022-23 budget reporting period, the new Standardized Account Code Structure (SACS) web-based financial reporting system (Web System), replaces the existing SACS desktop software.

The new SACS Web System is not altering the account code structure or the flow and approval of budget, interim, and unaudited actual data and reports. Rather, it is an upgrade of the technology platform used by local educational agencies to prepare and report financial data. With any new software implementation, future version releases will enhance functionality and include cosmetic fixes.

The reports submitted in this section are in the required SACS format.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	63,160,689.00	0.00	63,160,689.00	67,292,662.00	0.00	67,292,662.00	6.5%
2) Federal Revenue		8100-8299	0.00	3,120,895.00	3,120,895.00	0.00	1,233,024.00	1,233,024.00	-60.5%
3) Other State Revenue		8300-8599	574,423.00	5,550,843.00	6,125,266.00	557,735.00	4,255,701.00	4,813,436.00	-21.4%
4) Other Local Revenue		8600-8799	1,360,334.00	1,949,060.00	3,309,394.00	1,162,955.00	2,213,860.00	3,376,815.00	2.0%
5) TOTAL, REVENUES			65,095,446.00	10,620,798.00	75,716,244.00	69,013,352.00	7,702,585.00	76,715,937.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	23,323,953.00	4,542,866.00	27,866,819.00	24,870,720.00	4,043,944.00	28,914,664.00	3.8%
2) Classified Salaries		2000-2999	7,312,296.00	3,114,669.00	10,426,965.00	7,677,744.00	3,008,518.00	10,686,262.00	2.5%
3) Employee Benefits		3000-3999	11,439,624.00	5,257,571.00	16,697,195.00	13,022,017.00	5,663,691.00	18,685,708.00	11.9%
4) Books and Supplies		4000-4999	1,870,115.00	1,105,007.00	2,975,122.00	2,215,766.00	1,151,436.00	3,367,202.00	13.2%
5) Services and Other Operating Expenditures		5000-5999	7,345,004.00	5,003,108.00	12,348,112.00	7,247,441.00	3,846,394.00	11,093,835.00	-10.2%
6) Capital Outlay		6000-6999	1,292,046.00	1,655,444.00	2,947,490.00	323,941.00	1,020,000.00	1,343,941.00	-54.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	185,028.00	274,935.00	459,963.00	146,540.00	289,785.00	436,325.00	-5.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(37,275.00)	31,853.00	(5,422.00)	(33,143.00)	28,143.00	(5,000.00)	-7.8%
9) TOTAL, EXPENDITURES			52,730,791.00	20,985,453.00	73,716,244.00	55,471,026.00	19,051,911.00	74,522,937.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,364,655.00	(10,364,655.00)	2,000,000.00	13,542,326.00	(11,349,326.00)	2,193,000.00	9.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,050,000.00	0.00	4,050,000.00	2,100,000.00	0.00	2,100,000.00	-48.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,730,300.00)	10,730,300.00	0.00	(10,411,198.00)	10,411,198.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,780,300.00)	10,730,300.00	(4,050,000.00)	(12,511,198.00)	10,411,198.00	(2,100,000.00)	-48.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(2,415,645.00)	365,645.00	(2,050,000.00)	1,031,128.00	(938,128.00)	93,000.00	-104.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,316,860.00	4,220,506.00	19,537,366.00	12,901,215.00	4,586,151.00	17,487,366.00	-10.5%
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)			15,316,860.00	4,220,506.00	19,537,366.00	12,901,215.00	4,586,151.00	17,487,366.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,316,860.00	4,220,506.00	19,537,366.00	12,901,215.00	4,586,151.00	17,487,366.00	-10.5%
2) Ending Balance, June 30 (E + F1e)			12,901,215.00	4,586,151.00	17,487,366.00	13,932,343.00	3,648,023.00	17,580,366.00	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	14,372.00	0.00	14,372.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,586,151.00	4,586,151.00	0.00	3,648,023.00	3,648,023.00	-20.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,640,193.00	0.00	1,640,193.00	1,312,154.00	0.00	1,312,154.00	-20.0%
d) Assigned									
Other Assignments		9780	7,296,650.00	0.00	7,296,650.00	8,735,189.00	0.00	8,735,189.00	19.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,900,000.00	0.00	3,900,000.00	3,835,000.00	0.00	3,835,000.00	-1.7%
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				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
Slate Aid - Current Year		8011	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	540,172.00	0.00	540,172.00	480,658.00	0.00	480,658.00	-11.0%
Slate Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	272,267.00	0.00	272,267.00	275,000.00	0.00	275,000.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	59,074,136.00	0.00	59,074,136.00	63,180,000.00	0.00	63,180,000.00	7.0%
Unsecured Roll Taxes		8042	1,775,324.00	0.00	1,775,324.00	1,928,600.00	0.00	1,928,600.00	8.6%
Prior Years' Taxes		8043	953,000.00	0.00	953,000.00	880,200.00	0.00	880,200.00	-7.6%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			63,163,103.00	0.00	63,163,103.00	67,292,662.00	0.00	67,292,662.00	6.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,414.00)	0.00	(2,414.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			63,160,689.00	0.00	63,160,689.00	67,292,662.00	0.00	67,292,662.00	6.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	417,778.00	417,778.00	0.00	417,778.00	417,778.00	0.0%
Special Education Discretionary Grants		8182	0.00	137,386.00	137,386.00	0.00	36,954.00	36,954.00	-73.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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		258,376.00	258,376.00		258,376.00	258,376.00	0.0%
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		59,025.00	59,025.00		59,025.00	59,025.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		16,831.00	16,831.00		16,831.00	16,831.00	0.0%
Career and Technical									
Education	3500-3599	8290		15,480.00	15,480.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	2,216,019.00	2,216,019.00	0.00	444,060.00	444,060.00	-80.0%
TOTAL, FEDERAL REVENUE			0.00	3,120,895.00	3,120,895.00	0.00	1,233,024.00	1,233,024.00	-60.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	118,448.00	0.00	118,448.00	116,142.00	0.00	116,142.00	-1.9%
Lottery - Unrestricted and Instructional Materials		8560	447,490.00	177,988.00	625,478.00	433,108.00	172,712.00	605,820.00	-3.1%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
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		487,649.00	487,649.00		134,898.00	134,898.00	-72.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	8,485.00	4,885,206.00	4,893,691.00	8,485.00	3,948,091.00	3,956,576.00	-19.1%
TOTAL, OTHER STATE REVENUE			574,423.00	5,550,843.00	6,125,266.00	557,735.00	4,255,701.00	4,813,436.00	-21.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									

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)	
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,790.00	0.00	2,790.00	2,552.00	0.00	2,552.00	-8.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	92,552.00	0.00	92,552.00	119,120.00	0.00	119,120.00	28.7%
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	21,628.00	0.00	21,628.00	0.00	0.00	0.00	-100.0%
Transportation Fees From Individuals		8675	295,000.00	0.00	295,000.00	315,700.00	0.00	315,700.00	7.0%
Interagency Services		8677	0.00	31,619.00	31,619.00	0.00	20,335.00	20,335.00	-35.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	948,364.00	0.00	948,364.00	632,413.00	0.00	632,413.00	-33.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	93,170.00	0.00	93,170.00	New
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,917,441.00	1,917,441.00		2,193,525.00	2,193,525.00	14.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,360,334.00	1,949,060.00	3,309,394.00	1,162,955.00	2,213,860.00	3,376,815.00	2.0%
TOTAL, REVENUES			65,095,446.00	10,620,798.00	75,716,244.00	69,013,352.00	7,702,585.00	76,715,937.00	1.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,770,048.00	3,021,082.00	21,791,130.00	20,012,873.00	2,542,119.00	22,554,992.00	3.5%
Certificated Pupil Support Salaries		1200	1,707,520.00	1,242,863.00	2,950,383.00	1,875,501.00	1,259,062.00	3,134,563.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,846,385.00	255,237.00	3,101,622.00	2,982,346.00	242,763.00	3,225,109.00	4.0%
Other Certificated Salaries		1900	0.00	23,684.00	23,684.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			23,323,953.00	4,542,866.00	27,866,819.00	24,870,720.00	4,043,944.00	28,914,664.00	3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,431,457.00	2,106,204.00	3,537,661.00	1,578,536.00	2,010,628.00	3,589,164.00	1.5%
Classified Support Salaries		2200	1,613,776.00	528,483.00	2,142,259.00	1,636,302.00	520,359.00	2,156,661.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	1,526,989.00	140,469.00	1,667,458.00	1,558,698.00	149,477.00	1,708,175.00	2.4%
Clerical, Technical and Office Salaries		2400	2,209,865.00	219,308.00	2,429,173.00	2,368,689.00	222,471.00	2,591,160.00	6.7%
Other Classified Salaries		2900	530,209.00	120,205.00	650,414.00	535,519.00	105,583.00	641,102.00	-1.4%
TOTAL, CLASSIFIED SALARIES			7,312,296.00	3,114,669.00	10,426,965.00	7,677,744.00	3,008,518.00	10,686,262.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,975,353.00	3,488,570.00	7,463,923.00	4,833,064.00	3,937,180.00	8,770,244.00	17.5%
PERS		3201-3202	1,258,056.00	579,367.00	1,837,423.00	1,621,490.00	640,832.00	2,262,322.00	23.1%
OASDI/Medicare/Alternative		3301-3302	868,499.00	286,042.00	1,154,541.00	917,037.00	272,519.00	1,189,556.00	3.0%
Health and Welfare Benefits		3401-3402	4,360,038.00	769,962.00	5,130,000.00	4,433,561.00	696,439.00	5,130,000.00	0.0%
Unemployment Insurance		3501-3502	159,841.00	39,469.00	199,310.00	165,921.00	36,682.00	202,603.00	1.7%
Workers' Compensation		3601-3602	375,527.00	94,161.00	469,688.00	362,904.00	80,039.00	442,943.00	-5.7%
OPEB, Allocated		3701-3702	165,000.00	0.00	165,000.00	165,000.00	0.00	165,000.00	0.0%
OPEB, Active Employees		3751-3752	200,000.00	0.00	200,000.00	100,000.00	0.00	100,000.00	-50.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Employee Benefits		3901-3902	77,310.00	0.00	77,310.00	423,040.00	0.00	423,040.00	447.2%
TOTAL, EMPLOYEE BENEFITS			11,439,624.00	5,257,571.00	16,697,195.00	13,022,017.00	5,663,691.00	18,685,708.00	11.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	75,685.00	75,685.00	0.00	735,017.00	735,017.00	871.2%
Books and Other Reference Materials		4200	88,548.00	5,148.00	93,696.00	43,675.00	863.00	44,538.00	-52.5%
Materials and Supplies		4300	1,377,749.00	911,456.00	2,289,205.00	1,764,045.00	396,921.00	2,160,966.00	-5.6%
Noncapitalized Equipment		4400	403,818.00	112,718.00	516,536.00	408,046.00	18,635.00	426,681.00	-17.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,870,115.00	1,105,007.00	2,975,122.00	2,215,766.00	1,151,436.00	3,367,202.00	13.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,049,100.00	1,032,710.00	3,081,810.00	2,151,670.00	1,088,480.00	3,240,150.00	5.1%
Travel and Conferences		5200	232,627.00	68,696.00	301,323.00	235,525.00	35,947.00	271,472.00	-9.9%
Dues and Memberships		5300	76,406.00	15,366.00	91,772.00	74,880.00	11,330.00	86,210.00	-6.1%
Insurance		5400 - 5450	325,600.00	0.00	325,600.00	343,185.00	0.00	343,185.00	5.4%
Operations and Housekeeping									
Services		5500	890,007.00	50,000.00	940,007.00	957,355.00	52,700.00	1,010,055.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	556,911.00	1,464,319.00	2,021,230.00	663,395.00	857,941.00	1,521,336.00	-24.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,750.00	0.00	2,750.00	2,760.00	0.00	2,760.00	0.4%
Professional/Consulting Services and Operating Expenditures		5800	2,909,092.00	2,371,717.00	5,280,809.00	2,504,966.00	1,799,676.00	4,304,642.00	-18.5%
Communications		5900	302,511.00	300.00	302,811.00	313,705.00	320.00	314,025.00	3.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,345,004.00	5,003,108.00	12,348,112.00	7,247,441.00	3,846,394.00	11,093,835.00	-10.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	157,119.00	157,119.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	147,440.00	1,015,895.00	1,163,335.00	0.00	1,020,000.00	1,020,000.00	-12.3%
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	1,119,806.00	406,518.00	1,526,324.00	323,941.00	0.00	323,941.00	-78.8%
Equipment Replacement		6500	24,800.00	75,912.00	100,712.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,292,046.00	1,655,444.00	2,947,490.00	323,941.00	1,020,000.00	1,343,941.00	-54.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	139,028.00	274,935.00	413,963.00	146,540.00	289,785.00	436,325.00	5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	46,000.00	0.00	46,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,028.00	274,935.00	459,963.00	146,540.00	289,785.00	436,325.00	-5.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,853.00)	31,853.00	0.00	(28,143.00)	28,143.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,422.00)	0.00	(5,422.00)	(5,000.00)	0.00	(5,000.00)	-7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(37,275.00)	31,853.00	(5,422.00)	(33,143.00)	28,143.00	(5,000.00)	-7.8%
TOTAL, EXPENDITURES			52,730,791.00	20,985,453.00	73,716,244.00	55,471,026.00	19,051,911.00	74,522,937.00	1.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,600,000.00	0.00	3,600,000.00	2,100,000.00	0.00	2,100,000.00	-41.7%
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	450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
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			4,050,000.00	0.00	4,050,000.00	2,100,000.00	0.00	2,100,000.00	-48.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,730,300.00)	10,730,300.00	0.00	(10,411,198.00)	10,411,198.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,730,300.00)	10,730,300.00	0.00	(10,411,198.00)	10,411,198.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,780,300.00)	10,730,300.00	(4,050,000.00)	(12,511,198.00)	10,411,198.00	(2,100,000.00)	-48.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	63,160,689.00	0.00	63,160,689.00	67,292,662.00	0.00	67,292,662.00	6.5%
2) Federal Revenue		8100-8299	0.00	3,120,895.00	3,120,895.00	0.00	1,233,024.00	1,233,024.00	-60.5%
3) Other State Revenue		8300-8599	574,423.00	5,550,843.00	6,125,266.00	557,735.00	4,255,701.00	4,813,436.00	-21.4%
4) Other Local Revenue		8600-8799	1,360,334.00	1,949,060.00	3,309,394.00	1,162,955.00	2,213,860.00	3,376,815.00	2.0%
5) TOTAL, REVENUES			65,095,446.00	10,620,798.00	75,716,244.00	69,013,352.00	7,702,585.00	76,715,937.00	1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		29,560,035.00	13,308,515.00	42,868,550.00	31,447,776.00	11,768,597.00	43,216,373.00	0.8%
2) Instruction - Related Services	2000-2999		5,835,523.00	836,254.00	6,671,777.00	6,088,097.00	927,767.00	7,015,864.00	5.2%
3) Pupil Services	3000-3999		4,974,674.00	2,348,515.00	7,323,189.00	5,437,233.00	2,719,676.00	8,156,909.00	11.4%
4) Ancillary Services	4000-4999		1,886,482.00	0.00	1,886,482.00	1,957,038.00	24,330.00	1,981,368.00	5.0%
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		6,708,531.00	31,853.00	6,740,384.00	6,721,850.00	116,756.00	6,838,606.00	1.5%
8) Plant Services	8000-8999		3,580,518.00	4,185,381.00	7,765,899.00	3,672,492.00	3,205,000.00	6,877,492.00	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	185,028.00	274,935.00	459,963.00	146,540.00	289,785.00	436,325.00	-5.1%
10) TOTAL, EXPENDITURES			52,730,791.00	20,985,453.00	73,716,244.00	55,471,026.00	19,051,911.00	74,522,937.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,364,655.00	(10,364,655.00)	2,000,000.00	13,542,326.00	(11,349,326.00)	2,193,000.00	9.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,050,000.00	0.00	4,050,000.00	2,100,000.00	0.00	2,100,000.00	-48.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,730,300.00)	10,730,300.00	0.00	(10,411,198.00)	10,411,198.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,780,300.00)	10,730,300.00	(4,050,000.00)	(12,511,198.00)	10,411,198.00	(2,100,000.00)	-48.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,415,645.00)	365,645.00	(2,050,000.00)	1,031,128.00	(938,128.00)	93,000.00	-104.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,316,860.00	4,220,506.00	19,537,366.00	12,901,215.00	4,586,151.00	17,487,366.00	-10.5%
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)			15,316,860.00	4,220,506.00	19,537,366.00	12,901,215.00	4,586,151.00	17,487,366.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,316,860.00	4,220,506.00	19,537,366.00	12,901,215.00	4,586,151.00	17,487,366.00	-10.5%
2) Ending Balance, June 30 (E + F1e)			12,901,215.00	4,586,151.00	17,487,366.00	13,932,343.00	3,648,023.00	17,580,366.00	0.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	14,372.00	0.00	14,372.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,586,151.00	4,586,151.00	0.00	3,648,023.00	3,648,023.00	-20.5%
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	1,640,193.00	0.00	1,640,193.00	1,312,154.00	0.00	1,312,154.00	-20.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,296,650.00	0.00	7,296,650.00	8,735,189.00	0.00	8,735,189.00	19.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,900,000.00	0.00	3,900,000.00	3,835,000.00	0.00	3,835,000.00	-1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			17,845,579.00	14,874,966.00	12,124,576.00	9,610,613.00	2,615,276.00	6,480,194.00	26,209,373.00	21,319,300.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		82,231.00	82,231.00	217,273.00	82,231.00	0.00	135,042.00	32,892.00	37,278.00
Property Taxes	8020-8079		862,596.00	0.00	1,060,730.00	0.00	11,372,400.00	22,154,250.00	2,570,230.00	0.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	0.00	0.00	124,329.00	0.00	0.00	175,609.00	18,964.00
Other State Revenue	8300-8599		46,795.00	46,795.00	31,225.00	46,795.00	0.00	310,164.00	24,151.00	21,213.00
Other Local Revenue	8600-8799		0.00	82,389.00	478,621.00	116,210.00	301,829.00	82,476.00	570,141.00	29,619.00
Interfund Transfers In	8910-8929		0.00							
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			991,622.00	211,415.00	1,787,849.00	369,565.00	11,674,229.00	22,681,932.00	3,373,023.00	107,074.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		289,147.00	578,293.00	2,602,320.00	3,469,760.00	2,602,320.00	8,674.00	5,204,640.00	2,602,320.00
Classified Salaries	2000-2999		9,618.00	534,313.00	748,038.00	854,901.00	1,175,489.00	961,764.00	961,764.00	854,901.00
Employee Benefits	3000-3999		747,428.00	934,285.00	747,428.00	2,242,285.00	560,571.00	1,121,142.00	1,681,714.00	934,285.00
Books and Supplies	4000-4999		235,704.00	235,704.00	202,032.00	269,376.00	202,032.00	101,016.00	134,688.00	202,032.00
Services	5000-5999		221,877.00	1,220,322.00	665,630.00	554,692.00	998,445.00	776,568.00	776,568.00	665,630.00
Capital Outlay	6000-6599		26,879.00	120,955.00	67,197.00	80,636.00	94,076.00	53,758.00	26,879.00	53,758.00
Other Outgo	7000-7499		(25,880.00)	43,133.00	12,940.00	34,506.00	69,012.00	8,627.00	21,566.00	34,506.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	2,100,000.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,504,773.00	3,667,005.00	5,045,585.00	7,506,156.00	7,801,945.00	3,031,549.00	8,807,819.00	5,347,432.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	190,000.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	2,543,376.00	124,950.00	240,359.00	1,096,282.00	76,361.00	0.00	465,754.00	84,052.00	0.00
Due From Other Funds	9310	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	Budget, July 1							
			July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	10,628.00	10,628.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(72,344.00)	(38,254.00)	(44,084.00)	674.00	(1,300.00)	1,529.00	(8,968.00)	168.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,744,504.00	173,734.00	202,105.00	1,052,198.00	77,035.00	(1,300.00)	467,283.00	75,084.00	168.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,862,718.00	2,630,696.00	(503,095.00)	308,425.00	(64,219.00)	6,066.00	388,487.00	(469,639.00)	414,764.00
Due To Other Funds	9610	500.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00								
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,863,218.00	2,631,196.00	(503,095.00)	308,425.00	(64,219.00)	6,066.00	388,487.00	(469,639.00)	414,764.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(118,714.00)	(2,457,462.00)	705,200.00	743,773.00	141,254.00	(7,366.00)	78,796.00	544,723.00	(414,596.00)
E. NET INCREASE/DECREASE (B - C + D)			(2,970,613.00)	(2,750,390.00)	(2,513,963.00)	(6,995,337.00)	3,864,918.00	19,729,179.00	(4,890,073.00)	(5,654,954.00)
F. ENDING CASH (A + E)			14,874,966.00	12,124,576.00	9,610,613.00	2,615,276.00	6,480,194.00	26,209,373.00	21,319,300.00	15,664,346.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			15,664,346.00	15,222,412.00	31,584,658.00	27,349,620.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		172,320.00	37,278.00	37,278.00	112,808.00	0.00		1,028,862.00	1,028,862.00
Property Taxes	8020-8079		4,422,600.00	22,113,000.00	1,359,850.00	348,144.00	0.00	0.00	66,263,800.00	66,263,800.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299		0.00	194,573.00	0.00	194,573.00	524,976.00	0.00	1,233,024.00	1,233,024.00
Other State Revenue	8300-8599		196,050.00	44,640.00	156,111.00	3,380,473.00	509,024.00	0.00	4,813,436.00	4,813,436.00
Other Local Revenue	8600-8799		770,949.00	28,921.00	134,530.00	181,546.00	599,584.00	0.00	3,376,815.00	3,376,815.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			5,561,919.00	22,418,412.00	1,687,769.00	4,217,544.00	1,633,584.00	0.00	76,715,937.00	76,715,937.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,602,320.00	2,602,320.00	2,602,320.00	3,623,005.00	127,225.00		28,914,664.00	28,914,664.00
Classified Salaries	2000-2999		961,764.00	854,901.00	854,901.00	1,165,870.00	748,038.00		10,686,262.00	10,686,262.00
Employee Benefits	3000-3999		1,308,000.00	1,494,857.00	1,868,571.00	4,297,714.00	747,428.00		18,685,708.00	18,685,708.00
Books and Supplies	4000-4999		269,376.00	101,016.00	202,032.00	808,130.00	404,064.00		3,367,202.00	3,367,202.00
Services	5000-5999		776,568.00	887,507.00	332,815.00	2,551,583.00	665,630.00		11,093,835.00	11,093,835.00
Capital Outlay	6000-6599		13,439.00	13,439.00	26,879.00	712,288.00	53,758.00		1,343,941.00	1,343,941.00
Other Outgo	7000-7499		34,506.00	69,012.00	34,506.00	25,879.00	69,012.00		431,325.00	431,325.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00		2,100,000.00	2,100,000.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS			5,965,973.00	6,023,052.00	5,922,024.00	13,184,469.00	2,815,155.00	0.00	76,622,937.00	76,622,937.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	190,000.00	0.00	0.00	0.00	0.00	(110,000.00)	0.00	0.00	
Accounts Receivable	9200-9299	2,543,376.00	21,626.00	0.00	0.00	433,992.00	(1,633,584.00)	0.00	909,792.00	
Due From Other Funds	9310	500.00	0.00	0.00	0.00	0.00	(500.00)	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00		0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	10,628.00	0.00	0.00	0.00	0.00	(12,000.00)	0.00	(1,372.00)	
Other Current Assets	9340	0.00	(1,153.00)	9,515.00	(783.00)	155,000.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		2,744,504.00	20,473.00	9,515.00	(783.00)	588,992.00	(1,756,084.00)	0.00	908,420.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,862,718.00	58,353.00	42,629.00	0.00	50,251.00	(2,815,155.00)	0.00	47,563.00	
Due To Other Funds	9610	500.00	0.00	0.00	0.00	0.00	(500.00)	0.00	0.00	
Current Loans	9640	0.00							0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		2,863,218.00	58,353.00	42,629.00	0.00	50,251.00	(2,815,655.00)	0.00	47,563.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(118,714.00)	(37,880.00)	(33,114.00)	(783.00)	538,741.00	1,059,571.00	0.00	860,857.00	
E. NET INCREASE/DECREASE (B - C + D)			(441,934.00)	16,362,246.00	(4,235,038.00)	(8,428,184.00)	(122,000.00)	0.00	953,857.00	93,000.00
F. ENDING CASH (A + E)			15,222,412.00	31,584,658.00	27,349,620.00	18,921,436.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									18,799,436.00	

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	67,292,662.00	4.47%	70,302,742.00	4.58%	73,524,154.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	557,735.00	-0.70%	553,814.00	0.03%	553,975.00
4. Other Local Revenues	8600-8799	1,162,955.00	6.38%	1,237,183.00	3.42%	1,279,549.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,411,198.00)	9.34%	(11,383,962.00)	5.03%	(11,956,038.00)
6. Total (Sum lines A1 thru A5c)		58,602,154.00	3.60%	60,709,777.00	4.43%	63,401,640.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,870,720.00		26,601,041.00
b. Step & Column Adjustment				363,059.00		412,818.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,367,262.00		1,298,601.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,870,720.00	6.96%	26,601,041.00	6.43%	28,312,460.00
2. Classified Salaries						
a. Base Salaries				7,677,744.00		8,293,047.00
b. Step & Column Adjustment				67,905.00		86,631.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				547,398.00		382,196.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,677,744.00	8.01%	8,293,047.00	5.65%	8,761,874.00
3. Employee Benefits	3000-3999	13,022,017.00	2.66%	13,368,610.00	3.91%	13,891,704.00
4. Books and Supplies	4000-4999	2,215,766.00	-22.01%	1,728,018.00	2.19%	1,765,925.00
5. Services and Other Operating Expenditures	5000-5999	7,247,441.00	2.98%	7,463,518.00	2.61%	7,658,189.00
6. Capital Outlay	6000-6999	323,941.00	60.97%	521,441.00	-27.10%	380,156.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	146,540.00	4.00%	152,405.00	33.68%	203,740.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,143.00)	5.70%	(35,032.00)	1.27%	(35,477.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,100,000.00	9.52%	2,300,000.00	2.17%	2,350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,571,026.00	4.90%	60,393,048.00	4.79%	63,288,571.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,031,128.00		316,729.00		113,069.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,901,215.00		13,932,343.00		14,249,072.00
2. Ending Fund Balance (Sum lines C and D1)		13,932,343.00		14,249,072.00		14,362,141.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,312,154.00		984,115.00		656,076.00
d. Assigned	9780	8,735,189.00		9,239,957.00		9,506,065.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,835,000.00		3,975,000.00		4,150,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,932,343.00		14,249,072.00		14,362,141.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,835,000.00		3,975,000.00		4,150,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,835,000.00		3,975,000.00		4,150,000.00
F. ASSUMPTIONS						

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>A1. Projected property tax growth: 6.75% 22-23, 4.57% 23-24, 4.66% 24-25. B1d. and B2d. 3-Year Salary agreement: 6.0% 22-23, 5.0% 23-24, 5.0% 24-25. Shift temporary positions from one-time restricted funds ESSER III, A-G Completion Improvement, and Educator Effectiveness in subsequent years. B4-8. Increase non-salary expenditures for CPI: 5.4% 22-23, 4.0% 23-24, 3.5% 24-25. Remove expenditures for Math textbook adoption and reduce 4CLE project expenses in subsequent years. B9a. add Transfer Out to the Nutrition fund in subsequent years.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,233,024.00	-27.73%	891,164.00	0.00%	891,164.00
3. Other State Revenues	8300-8599	4,255,701.00	0.74%	4,287,179.00	7.96%	4,628,384.00
4. Other Local Revenues	8600-8799	2,213,860.00	0.00%	2,213,860.00	0.00%	2,213,860.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,411,198.00	9.34%	11,383,962.00	5.03%	11,956,038.00
6. Total (Sum lines A1 thru A5c)		18,113,783.00	3.66%	18,776,165.00	4.86%	19,689,446.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,043,944.00		4,104,514.00
b. Step & Column Adjustment				48,976.00		65,431.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				11,594.00		(19,575.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,043,944.00	1.50%	4,104,514.00	1.12%	4,150,370.00
2. Classified Salaries						
a. Base Salaries				3,008,518.00		2,980,299.00
b. Step & Column Adjustment				15,306.00		12,996.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(43,525.00)		151,426.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,008,518.00	-0.94%	2,980,299.00	5.52%	3,144,721.00
3. Employee Benefits	3000-3999	5,663,691.00	5.70%	5,986,421.00	6.17%	6,355,712.00
4. Books and Supplies	4000-4999	1,151,436.00	-55.65%	510,630.00	1.84%	520,048.00
5. Services and Other Operating Expenditures	5000-5999	3,846,394.00	5.80%	4,069,618.00	10.88%	4,512,482.00
6. Capital Outlay	6000-6999	1,020,000.00	-0.98%	1,010,000.00	-33.66%	670,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	289,785.00	4.00%	301,380.00	3.50%	311,930.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	28,143.00	6.71%	30,032.00	1.48%	30,477.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		19,051,911.00	-0.31%	18,992,894.00	3.70%	19,695,740.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(938,128.00)		(216,729.00)		(6,294.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,586,151.00		3,648,023.00		3,431,294.00
2. Ending Fund Balance (Sum lines C and D1)		3,648,023.00		3,431,294.00		3,425,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,648,023.00		3,431,294.00		3,425,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,648,023.00		3,431,294.00		3,425,000.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
A2. Remove ESSER III and ELOP funds from 22-23 and 23-24. B1d. and B2d. 3-Year salary agreement: 6.0% 22-23, 5.0% 23-24, 5.0% 24-25. Shift temporary positions from ESSER III, A-G Completion Improvement, and Educator Effectiveness to unrestricted salary costs. B4-8. Increase non-salary expenditures for CPI: 5.4% 22-23, 4.0% 23-24, 3.5% 24-25. Remove expenditures for math textbook adoption and one-time RRMA projects.						

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	67,292,662.00	4.47%	70,302,742.00	4.58%	73,524,154.00
2. Federal Revenues	8100-8299	1,233,024.00	-27.73%	891,164.00	0.00%	891,164.00
3. Other State Revenues	8300-8599	4,813,436.00	0.57%	4,840,993.00	7.05%	5,182,359.00
4. Other Local Revenues	8600-8799	3,376,815.00	2.20%	3,451,043.00	1.23%	3,493,409.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		76,715,937.00	3.61%	79,485,942.00	4.54%	83,091,086.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,914,664.00		30,705,555.00
b. Step & Column Adjustment				412,035.00		478,249.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,378,856.00		1,279,026.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,914,664.00	6.19%	30,705,555.00	5.72%	32,462,830.00
2. Classified Salaries						
a. Base Salaries				10,686,262.00		11,273,346.00
b. Step & Column Adjustment				83,211.00		99,627.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				503,873.00		533,622.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,686,262.00	5.49%	11,273,346.00	5.62%	11,906,595.00
3. Employee Benefits	3000-3999	18,685,708.00	3.58%	19,355,031.00	4.61%	20,247,416.00
4. Books and Supplies	4000-4999	3,367,202.00	-33.52%	2,238,648.00	2.11%	2,285,973.00
5. Services and Other Operating Expenditures	5000-5999	11,093,835.00	3.96%	11,533,136.00	5.53%	12,170,671.00
6. Capital Outlay	6000-6999	1,343,941.00	13.95%	1,531,441.00	-31.43%	1,050,156.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	436,325.00	4.00%	453,785.00	13.64%	515,670.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,000.00)	0.00%	(5,000.00)	0.00%	(5,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,100,000.00	9.52%	2,300,000.00	2.17%	2,350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		76,622,937.00	3.61%	79,385,942.00	4.53%	82,984,311.00
C. NET INCREASE (DECREASE)						

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)		93,000.00		100,000.00		106,775.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,487,366.00		17,580,366.00		17,680,366.00
2. Ending Fund Balance (Sum lines C and D1)		17,580,366.00		17,680,366.00		17,787,141.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	3,648,023.00		3,431,294.00		3,425,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,312,154.00		984,115.00		656,076.00
d. Assigned	9780	8,735,189.00		9,239,957.00		9,506,065.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,835,000.00		3,975,000.00		4,150,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,580,366.00		17,680,366.00		17,787,141.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,835,000.00		3,975,000.00		4,150,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,835,000.00		3,975,000.00		4,150,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.01%		5.01%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p style="text-align: center;">No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		2,310.24		2,257.80		2,201.68
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		76,622,937.00		79,385,942.00		82,984,311.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		76,622,937.00		79,385,942.00		82,984,311.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		2,298,688.11		2,381,578.26		2,489,529.33
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		2,298,688.11		2,381,578.26		2,489,529.33
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,394.60	2,394.60	2,678.06	2,310.24	2,310.24	2,392.84
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,394.60	2,394.60	2,678.06	2,310.24	2,310.24	2,392.84
5. District Funded County Program ADA						
a. County Community Schools	19.70	19.70	19.70	7.35	7.35	7.35
b. Special Education-Special Day Class	2.80	2.80	2.80	2.80	2.80	2.80
c. Special Education-NPS/LCI	0.00					
d. Special Education Extended Year	.30	.30	.30	.30	.30	.30
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00					
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.80	22.80	22.80	10.45	10.45	10.45

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)	2,417.40	2,417.40	2,700.86	2,320.69	2,320.69	2,403.29
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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):

2,310.24

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	2,742	2,745	
	Charter School	0		
	Total ADA	2,742	2,745	N/A
Second Prior Year (2020-21)	District Regular	2,672	2,675	
	Charter School	0		
	Total ADA	2,672	2,675	N/A
First Prior Year (2021-22)	District Regular	2,673	2,678	
	Charter School	0	0	
	Total ADA	2,673	2,678	N/A
Budget Year (2022-23)	District Regular	2,393		
	Charter School	0		
	Total ADA	2,393		

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):

2,310.2

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	2,764	2,788		
	Charter School				
	Total Enrollment	2,764	2,788	N/A	Met
Second Prior Year (2020-21)	District Regular	2,755	2,634		
	Charter School				
	Total Enrollment	2,755	2,634	4.4%	Not Met
First Prior Year (2021-22)	District Regular	2,661	2,578		
	Charter School	0			
	Total Enrollment	2,661	2,578	3.1%	Not Met

Budget Year (2022-23)		
District Regular		2,499
Charter School		
Total Enrollment		2,499

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Moderate projections were used to plan for staffing needs. Since the District is community-funded, the implications are minimal.

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

Explanation:
(required if NOT met)

Moderate projections were based on historical trends. Due to the COVID-19 pandemic, the District had a higher than anticipated decline in enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	2,675	2,788	
	Charter School		0	
	Total ADA/Enrollment	2,675	2,788	95.9%
Second Prior Year (2020-21)	District Regular	2,675	2,634	
	Charter School	0		
	Total ADA/Enrollment	2,675	2,634	101.6%
First Prior Year (2021-22)	District Regular	2,395	2,578	
	Charter School			
	Total ADA/Enrollment	2,395	2,578	92.9%
Historical Average Ratio:				96.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.3%

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	2,310	2,499	92.4%	Met
	Charter School	0			
	Total ADA/Enrollment	2,310	2,499		
1st Subsequent Year (2023-24)	District Regular	2,258	2,442	92.5%	Met
	Charter School	0			
	Total ADA/Enrollment	2,258	2,442		
2nd Subsequent Year (2024-25)	District Regular	2,202	2,381	92.5%	Met
	Charter School	0			
	Total ADA/Enrollment	2,202	2,381		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,700.86	2,403.29	2,310.24	2,257.80
b. Prior Year ADA (Funded)		2,700.86	2,403.29	2,310.24
c. Difference (Step 1a minus Step 1b)		(297.57)	(93.05)	(52.44)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(11.02%)	(3.87%)	(2.27%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		63,160,689.00	67,292,662.00	70,302,742.00
b1. COLA percentage		5.33%	3.61%	3.64%
b2. COLA amount (proxy for purposes of this criterion)		3,366,464.72	2,429,265.10	2,559,019.81
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.3%	3.6%	3.6%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		-5.7%	-0.3%	1.4%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	62,074,727.00	66,263,800.00	69,290,400.00	72,522,300.00
Percent Change from Previous Year		6.75%	4.57%	4.66%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		5.75% to 7.75%	3.57% to 5.57%	3.66% to 5.66%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	63,163,103.00	67,292,662.00	70,302,742.00	73,524,154.00
District's Projected Change in LCFF Revenue:		6.54%	4.47%	4.58%
Basic Aid Standard		5.75% to 7.75%	3.57% to 5.57%	3.66% to 5.66%
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
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	36,753,896.31	45,371,382.24	81.0%
Second Prior Year (2020-21)	39,168,532.56	47,014,710.86	83.3%
First Prior Year (2021-22)	42,075,873.00	52,730,791.00	79.8%
Historical Average Ratio:			81.4%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.4% to 84.4%	78.4% to 84.4%	78.4% to 84.4%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	45,570,481.00	55,471,026.00	82.2%	Met
1st Subsequent Year (2023-24)	48,262,698.00	58,093,048.00	83.1%	Met
2nd Subsequent Year (2024-25)	50,966,038.00	60,938,571.00	83.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(5.69%)	(.26%)	1.37%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-15.69% to 4.31%	-10.26% to 9.74%	-8.63% to 11.37%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-10.69% to -0.69%	-5.26% to 4.74%	-3.63% to 6.37%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	3,120,895.00		
Budget Year (2022-23)	1,233,024.00	(60.49%)	Yes
1st Subsequent Year (2023-24)	891,164.00	(27.73%)	Yes

2nd Subsequent Year (2024-25)	891,164.00	0.00%	No
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Explanation:
(required if Yes)

Remove one-time COVID-19 funds, ESSER III and Expanded Learning Opportunities (ELO) Grant in 22-23. Remove one-time COVID-19 funds, ESSER III Learning Loss Grant in 23-24.

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

First Prior Year (2021-22)	6,125,266.00		
Budget Year (2022-23)	4,813,436.00	(21.42%)	Yes
1st Subsequent Year (2023-24)	4,840,993.00	.57%	No
2nd Subsequent Year (2024-25)	5,182,359.00	7.05%	Yes

Explanation:
(required if Yes)

Remove one-time funds, CA Universal Pre-K Planning, Educator Effectiveness, Special Ed Learning Recovery Support, Special Ed Early Learning Intervention, and A-G Completion in 22-23. Remove Expanded Learning Opportunities Program in 24-25.

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

First Prior Year (2021-22)	3,309,394.00		
Budget Year (2022-23)	3,376,815.00	2.04%	Yes
1st Subsequent Year (2023-24)	3,451,043.00	2.20%	No
2nd Subsequent Year (2024-25)	3,493,409.00	1.23%	No

Explanation:
(required if Yes)

Remove donation revenues in 22-23. Donation revenues are budgeted when they are received.

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

First Prior Year (2021-22)	2,975,122.00		
Budget Year (2022-23)	3,367,202.00	13.18%	Yes
1st Subsequent Year (2023-24)	2,238,648.00	(33.52%)	Yes
2nd Subsequent Year (2024-25)	2,285,973.00	2.11%	No

Explanation:
(required if Yes)

Math textbook adoption in 22-23, remove expenses in 23-24.

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

First Prior Year (2021-22)	12,348,112.00		
Budget Year (2022-23)	11,093,835.00	(10.16%)	No
1st Subsequent Year (2023-24)	11,533,136.00	3.96%	No
2nd Subsequent Year (2024-25)	12,170,671.00	5.53%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	12,555,555.00		
Budget Year (2022-23)	9,423,275.00	(24.95%)	Not Met
1st Subsequent Year (2023-24)	9,183,200.00	(2.55%)	Met
2nd Subsequent Year (2024-25)	9,566,932.00	4.18%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	15,323,234.00		
Budget Year (2022-23)	14,461,037.00	(5.63%)	Met
1st Subsequent Year (2023-24)	13,771,784.00	(4.77%)	Met
2nd Subsequent Year (2024-25)	14,456,644.00	4.97%	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)

Remove one-time COVID-19 funds, ESSER III and Expanded Learning Opportunities (ELO) Grant in 22-23. Remove one-time COVID-19 funds, ESSER III Learning Loss Grant in 23-24.

Explanation:

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

Remove one-time funds, CA Universal Pre-K Planning, Educator Effectiveness, Special Ed Learning Recovery Support, Special Ed Early Learning Intervention, and A-G Completion in 22-23. Remove Expanded Learning Opportunities Program in 24-25.

Explanation:

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

Remove donation revenues in 22-23. Donation revenues are budgeted when they are received.

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

Explanation:

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	73,158,753.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required		
		Minimum Contribution		
		(Line 2c times 3%)	Budgeted Contribution ¹	
c. Net Budgeted Expenditures and Other Financing Uses	73,158,753.00	2,194,762.59	3,110,000.00	Met
			to the Ongoing and Major Maintenance Account	Status

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,198,553.00	3,350,000.00	3,900,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	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)	(59,250.74)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,139,302.26	3,350,000.00	3,900,000.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	63,971,054.86	66,969,685.41	77,766,244.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	63,971,054.86	66,969,685.41	77,766,244.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.9%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		1.6%	1.7%	1.7%

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	3,455,103.42	48,896,382.24	N/A	Met
Second Prior Year (2020-21)	4,646,434.59	49,564,710.86	N/A	Met
First Prior Year (2021-22)	(2,415,645.00)	56,780,791.00	4.3%	Not Met
Budget Year (2022-23) (Information only)	1,031,128.00	57,571,026.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending is due to one-time \$1.5 M inter-fund transfer to Capital Improvement Plan fund to improve facilities for program and enrollment growth.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	5,062,083.00	7,215,322.04	N/A	Met
Second Prior Year (2020-21)	8,075,953.00	10,670,425.46	N/A	Met
First Prior Year (2021-22)	11,580,692.00	15,316,860.00	N/A	Met
Budget Year (2022-23) (Information only)	12,901,215.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses²:

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,310	2,258	2,202
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,622,937.00	79,385,942.00	82,984,311.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	76,622,937.00	79,385,942.00	82,984,311.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,298,688.11	2,381,578.26	2,489,529.33
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,298,688.11	2,381,578.26	2,489,529.33

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,835,000.00	3,975,000.00	4,150,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,835,000.00	3,975,000.00	4,150,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	5.01%	5.00%
District's Reserve Standard (Section 10B, Line 7):	2,298,688.11	2,381,578.26	2,489,529.33
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?

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?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(10,730,300.00)			
Budget Year (2022-23)	(10,411,198.00)	(319,102.00)	(3.0%)	Met
1st Subsequent Year (2023-24)	(11,383,962.00)	972,764.00	9.3%	Met
2nd Subsequent Year (2024-25)	(11,956,038.00)	572,076.00	5.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	4,050,000.00			
Budget Year (2022-23)	2,100,000.00	(1,950,000.00)	(48.1%)	Not Met
1st Subsequent Year (2023-24)	2,300,000.00	200,000.00	9.5%	Met
2nd Subsequent Year (2024-25)	2,350,000.00	50,000.00	2.2%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Remove one-time \$1.5 M inter-fund transfer to Capital Improvement Plan to improve facilities for program and enrollment growth.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	6	Fund 51 Bond Interest & Redemption	Fund 51, 7433 & 7434	14,035,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				0

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

PARS/Early Retirement Incentive	4	Fund 01 Other Commitments	Fund 01, 3901 & 3902	1,640,193
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No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
a. Are they lifetime benefits? No

- b. Do benefits continue past age 65? No

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

Any full-time unit member may retire if eligible under CalPERS or CalSTRS regulations and has worked a minimum of 5 consecutive years in district employment. The retiree must currently be covered under one of the District's medical plans for at least 12 months. Retirees may waive the right to participate and receive \$10,000 annually until the retiree meets coverage conditions. The retiree is responsible for the over-the-cap fee and dependent premium.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities
- a. Total OPEB liability 4,494,869.00
- b. OPEB plan(s) fiduciary net position (if applicable) 4,116,373.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)	378,496.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	265,000.00	165,000.00	205,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	261,296.00	308,921.00	313,924.00
d. Number of retirees receiving OPEB benefits	21.00	21.00	21.00

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

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

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

No

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

3 Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	175.64	179.64	179.64	177.24

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

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Negotiations Settled

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

Jun 07, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 23, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 07, 2022

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3118762	3305888	3504241
3.	Percent of H&W cost paid by employer	93.7%	88.4%	83.4%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	327860	349072	376701
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	128.09	125.43	125.43	125.43

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 07, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 23, 2022

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:

Jun 07, 2022

4. Period covered by the agreement:

Begin Date:		End Date:	Jan 01, 0001
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5. Salary settlement:

Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multi year 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 multi year salary commitments:

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
1346184	1426955	1512572
93.7%	88.4%	83.4%
6.0%	6.0%	6.0%

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:

No		
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Classified (Non-management) Step and Column Adjustments

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

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

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

59135	63185	67285
.8%	.8%	.8%

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	32	32	32	32

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

- 2. Salary settlement:

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

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

Yes	Yes	Yes
328596	290260	308010
6.0%	5.0%	5.0%

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
665054	704957	747255
93.7%	88.4%	83.4%
6.0%	6.0%	6.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
81829	88040	93538
1.5%	1.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
62450	62450	62450
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 07, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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	2,750.00	0.00	0.00	(5,422.00)				
Other Sources/Uses Detail					0.00	4,050,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,422.00	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	0.00	(2,750.00)	0.00	0.00				
Other Sources/Uses Detail					450,000.00	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	0.00	0.00						
Other Sources/Uses Detail					3,600,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,750.00	(2,750.00)	5,422.00	(5,422.00)	4,050,000.00	4,050,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	2,100,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	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	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
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					2,100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	2,100,000.00	2,100,000.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,940.00	241,941.00	0.0%
5) TOTAL, REVENUES			201,940.00	241,941.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,327.00	18,077.00	34.0%
5) Services and Other Operating Expenditures		5000-5999	104,984.00	126,234.00	26.0%
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			119,311.00	144,311.00	59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,629.00	97,630.00	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,629.00	97,630.00	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,497.00	200,126.00	70.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,497.00	200,126.00	70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,497.00	200,126.00	70.3%
2) Ending Balance, June 30 (E + F1e)			200,126.00	297,756.00	48.8%
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	200,126.00	297,756.00	48.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	163,533.00	195,530.00	19.6%
Interest		8660	32.00	35.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7.00	8.00	14.3%
All Other Local Revenue		8699	38,368.00	46,368.00	20.9%
TOTAL, REVENUES			201,940.00	241,941.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	12,633.00	16,299.00	29.0%
Noncapitalized Equipment		4400	1,694.00	1,778.00	5.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			14,327.00	18,077.00	34.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	4,700.00	4,935.00	5.0%
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	100,284.00	121,299.00	21.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,984.00	126,234.00	26.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			119,311.00	144,311.00	59.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds 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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,940.00	241,941.00	0.0%
5) TOTAL, REVENUES			201,940.00	241,941.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		119,311.00	144,311.00	21.0%
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			119,311.00	144,311.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			82,629.00	97,630.00	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,629.00	97,630.00	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,497.00	200,126.00	70.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,497.00	200,126.00	70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,497.00	200,126.00	70.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			200,126.00	297,756.00	48.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	200,126.00	297,756.00	48.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	103,462.00	123,341.00	19.2%
4) Other Local Revenue		8600-8799	460.00	570.00	23.9%
5) TOTAL, REVENUES			103,922.00	123,911.00	19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	25,000.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,025.00	0.00	-100.0%
4) Books and Supplies		4000-4999	14,203.00	39,386.00	177.3%
5) Services and Other Operating Expenditures		5000-5999	130,800.00	120,800.00	-7.6%
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	5,422.00	5,000.00	-7.8%
9) TOTAL, EXPENDITURES			180,450.00	165,186.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,528.00)	(41,275.00)	-46.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,528.00)	(41,275.00)	-46.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,803.00	41,275.00	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,803.00	41,275.00	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,803.00	41,275.00	-65.0%
2) Ending Balance, June 30 (E + F1e)			41,275.00	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	41,275.00	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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	103,462.00	123,341.00	19.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			103,462.00	123,341.00	19.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	460.00	570.00	23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			460.00	570.00	23.9%
TOTAL, REVENUES			103,922.00	123,911.00	19.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	25,000.00	0.00	-100.0%
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			25,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,230.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	363.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	125.00	0.00	-100.0%
Workers' Compensation		3601-3602	307.00	0.00	-100.0%
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			5,025.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,403.00	7,500.00	-20.2%
Noncapitalized Equipment		4400	4,800.00	31,886.00	564.3%
TOTAL, BOOKS AND SUPPLIES			14,203.00	39,386.00	177.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	70,000.00	70,000.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	60,800.00	50,800.00	-16.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,800.00	120,800.00	-7.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,422.00	5,000.00	-7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,422.00	5,000.00	-7.8%
TOTAL, EXPENDITURES			180,450.00	165,186.00	-8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	103,462.00	123,341.00	19.2%
4) Other Local Revenue		8600-8799	460.00	570.00	23.9%
5) TOTAL, REVENUES			103,922.00	123,911.00	19.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		175,028.00	160,186.00	-8.5%
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		5,422.00	5,000.00	-7.8%
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			180,450.00	165,186.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,528.00)	(41,275.00)	-46.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,528.00)	(41,275.00)	-46.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,803.00	41,275.00	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,803.00	41,275.00	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,803.00	41,275.00	-65.0%
2) Ending Balance, June 30 (E + F1e)			41,275.00	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	41,275.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	873,892.00	873,892.00	0.0%
3) Other State Revenue		8300-8599	58,255.00	58,255.00	0.0%
4) Other Local Revenue		8600-8799	61,900.00	62,215.00	0.5%
5) TOTAL, REVENUES			994,047.00	994,362.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	556,374.00	541,367.00	-2.7%
3) Employee Benefits		3000-3999	159,689.00	171,356.00	7.3%
4) Books and Supplies		4000-4999	449,798.00	454,620.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	37,705.00	63,115.00	67.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,203,566.00	1,230,458.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,519.00)	(236,096.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			450,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240,481.00	(236,096.00)	-198.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,519.00	325,000.00	284.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,519.00	325,000.00	284.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,519.00	325,000.00	284.5%
2) Ending Balance, June 30 (E + F1e)			325,000.00	88,904.00	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	15,602.00	15,602.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	308,103.00	72,007.00	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	848,892.00	848,892.00	0.0%
Donated Food Commodities		8221	25,000.00	25,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			873,892.00	873,892.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	58,255.00	58,255.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			58,255.00	58,255.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	60,000.00	60,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,715.00	22.5%
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	500.00	500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,900.00	62,215.00	0.5%
TOTAL, REVENUES			994,047.00	994,362.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	441,320.00	444,363.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	115,054.00	97,004.00	-15.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			556,374.00	541,367.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	107,195.00	122,270.00	14.1%
OASDI/Medicare/Alternative		3301-3302	42,817.00	40,488.00	-5.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,800.00	2,650.00	-5.4%
Workers' Compensation		3601-3602	6,877.00	5,948.00	-13.5%
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			159,689.00	171,356.00	7.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,472.00	31,620.00	-34.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	401,326.00	423,000.00	5.4%
TOTAL, BOOKS AND SUPPLIES			449,798.00	454,620.00	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,750.00)	(2,760.00)	0.4%
Professional/Consulting Services and					
Operating Expenditures		5800	37,402.00	62,815.00	67.9%
Communications		5900	53.00	60.00	13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,705.00	63,115.00	67.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			1,203,566.00	1,230,458.00	2.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	450,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			450,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	873,892.00	873,892.00	0.0%
3) Other State Revenue		8300-8599	58,255.00	58,255.00	0.0%
4) Other Local Revenue		8600-8799	61,900.00	62,215.00	0.5%
5) TOTAL, REVENUES			994,047.00	994,362.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,203,566.00	1,230,458.00	2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			1,203,566.00	1,230,458.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(209,519.00)	(236,096.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			450,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240,481.00	(236,096.00)	-198.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,519.00	325,000.00	284.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,519.00	325,000.00	284.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,519.00	325,000.00	284.5%
2) Ending Balance, June 30 (E + F1e)			325,000.00	88,904.00	-72.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	15,602.00	15,602.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	308,103.00	72,007.00	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,178.00	130,145.00	39.7%
5) TOTAL, REVENUES			93,178.00	130,145.00	39.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,178.00	130,145.00	39.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,178.00	130,145.00	39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,856,993.00	18,950,171.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,856,993.00	18,950,171.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,856,993.00	18,950,171.00	0.5%
2) Ending Balance, June 30 (E + F1e)			18,950,171.00	19,080,316.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	18,950,171.00	19,080,316.00	0.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,178.00	130,145.00	39.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,178.00	130,145.00	39.7%
TOTAL, REVENUES			93,178.00	130,145.00	39.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	93,178.00	130,145.00	39.7%
5) TOTAL, REVENUES			93,178.00	130,145.00	39.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,178.00	130,145.00	39.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			93,178.00	130,145.00	39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,856,993.00	18,950,171.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,856,993.00	18,950,171.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,856,993.00	18,950,171.00	0.5%
2) Ending Balance, June 30 (E + F1e)			18,950,171.00	19,080,316.00	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	18,950,171.00	19,080,316.00	0.7%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,150.00	163,860.00	2.3%
5) TOTAL, REVENUES			160,150.00	163,860.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,051.00	0.00	-100.0%
6) Capital Outlay		6000-6999	77,966.00	242,586.00	211.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			86,017.00	242,586.00	182.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,133.00	(78,726.00)	-206.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			74,133.00	(78,726.00)	-206.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,593.00	98,726.00	301.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,593.00	98,726.00	301.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,593.00	98,726.00	301.4%
2) Ending Balance, June 30 (E + F1e)			98,726.00	20,000.00	-79.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,726.00	20,000.00	-79.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150.00	660.00	340.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	160,000.00	163,200.00	2.0%
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			160,150.00	163,860.00	2.3%
TOTAL, REVENUES			160,150.00	163,860.00	2.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,989.00	0.00	-100.0%
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	2,062.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,051.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,966.00	242,586.00	211.1%
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			77,966.00	242,586.00	211.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			86,017.00	242,586.00	182.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,150.00	163,860.00	2.3%
5) TOTAL, REVENUES			160,150.00	163,860.00	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		86,017.00	242,586.00	182.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			86,017.00	242,586.00	182.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			74,133.00	(78,726.00)	-206.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			74,133.00	(78,726.00)	-206.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,593.00	98,726.00	301.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,593.00	98,726.00	301.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,593.00	98,726.00	301.4%
2) Ending Balance, June 30 (E + F1e)			98,726.00	20,000.00	-79.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	98,726.00	20,000.00	-79.7%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	598,344.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	81,380.00	96,815.00	19.0%
5) TOTAL, REVENUES			679,724.00	96,815.00	-85.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	125,278.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,800,318.00	640,680.00	-86.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,934,996.00	640,680.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,255,272.00)	(543,865.00)	-87.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	2,100,000.00	-41.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,600,000.00	2,100,000.00	-41.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,272.00)	1,556,135.00	-337.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,140,032.00	7,484,760.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,140,032.00	7,484,760.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,140,032.00	7,484,760.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			7,484,760.00	9,040,895.00	20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,484,760.00	9,040,895.00	20.8%
Facilities Repair & Replacement 4040	0000	9760	535,097.00		
Aliso Property 4041	0000	9760	5,449,663.00		
Capital Improvement Plan 4042	0000	9760	1,500,000.00		
Facilities Repair & Replacement 4040	0000	9760		782,022.00	
Aliso Property 4041	0000	9760		5,492,283.00	
Capital Improvement Plan 4042	0000	9760		2,766,590.00	
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		0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	598,344.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			598,344.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	40,000.00	40,000.00	0.0%
Interest		8660	41,380.00	56,815.00	37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,380.00	96,815.00	19.0%
TOTAL, REVENUES			679,724.00	96,815.00	-85.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,400.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,400.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1,276.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	124,002.00	0.00	-100.0%
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			125,278.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,774,852.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,949,782.00	640,680.00	-67.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	75,684.00	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			4,800,318.00	640,680.00	-86.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,934,996.00	640,680.00	-87.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	3,600,000.00	2,100,000.00	-41.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600,000.00	2,100,000.00	-41.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,600,000.00	2,100,000.00	-41.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	598,344.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	81,380.00	96,815.00	19.0%
5) TOTAL, REVENUES			679,724.00	96,815.00	-85.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,934,996.00	640,680.00	-87.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,934,996.00	640,680.00	-87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,255,272.00)	(543,865.00)	-87.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	2,100,000.00	-41.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,600,000.00	2,100,000.00	-41.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(655,272.00)	1,556,135.00	-337.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,140,032.00	7,484,760.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,140,032.00	7,484,760.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,140,032.00	7,484,760.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			7,484,760.00	9,040,895.00	20.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,484,760.00	9,040,895.00	20.8%
Facilities Repair & Replacement 4040	0000	9760	535,097.00		
Aliso Property 4041	0000	9760	5,449,663.00		
Capital Improvement Plan 4042	0000	9760	1,500,000.00		
Facilities Repair & Replacement 4040	0000	9760		782,022.00	
Aliso Property 4041	0000	9760		5,492,283.00	
Capital Improvement Plan 4042	0000	9760		2,766,590.00	
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,491,934.00	2,590,219.00	3.9%
5) TOTAL, REVENUES			2,491,934.00	2,590,219.00	3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	2,445,400.00	2,496,775.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,445,400.00	2,496,775.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,534.00	93,444.00	100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,534.00	93,444.00	100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,215,467.74	2,257,556.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,215,467.74	2,257,556.00	1.9%
d) Other Restatements		9795	(4,445.74)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,211,022.00	2,257,556.00	2.1%
2) Ending Balance, June 30 (E + F1e)			2,257,556.00	2,351,000.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,257,556.00	2,351,000.00	4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,406,290.00	2,504,575.00	4.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	70,594.00	70,594.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	15,050.00	15,050.00	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			2,491,934.00	2,590,219.00	3.9%
TOTAL, REVENUES			2,491,934.00	2,590,219.00	3.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,885,000.00	1,985,000.00	5.3%
Bond Interest and Other Service Charges		7434	560,400.00	511,775.00	-8.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,445,400.00	2,496,775.00	2.1%
TOTAL, EXPENDITURES			2,445,400.00	2,496,775.00	2.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,491,934.00	2,590,219.00	3.9%
5) TOTAL, REVENUES			2,491,934.00	2,590,219.00	3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,445,400.00	2,496,775.00	2.1%
10) TOTAL, EXPENDITURES			2,445,400.00	2,496,775.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			46,534.00	93,444.00	100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			46,534.00	93,444.00	100.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,215,467.74	2,257,556.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,215,467.74	2,257,556.00	1.9%
d) Other Restatements		9795	(4,445.74)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,211,022.00	2,257,556.00	2.1%
2) Ending Balance, June 30 (E + F1e)			2,257,556.00	2,351,000.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,257,556.00	2,351,000.00	4.1%
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%

Budget, July 1

Estimated Actuals 2021-22
 Technical Review Checks
 Phase - All
 Display - All Technical Checks

Laguna Beach Unified
 Orange County Department of Education

Orange

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

F - Fatal (Data must be corrected; an explanation is not allowed)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
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).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>

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) - 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**

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**

Budget, July 1

Budget 2022-23
Technical Review Checks

Phase - All

Display - All Technical Checks

Laguna Beach Unified
Orange County Department of Education

Orange

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

F - Fatal (Data must be corrected; an explanation is not allowed)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
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).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>

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**

SACS Financial Reporting Software - 4
 30665550000000 - Laguna Beach Unified - Budget, July 1 - Budget 2022-23
 5/25/2022 10:36:44 AM

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**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>
ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
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.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>