

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

<b>MISSION STATEMENT:</b> Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.	
<b>DISTRICT GLOBAL GOALS</b>	
1.	Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2.	Foster a safe, caring environment where individual differences are valued and respected.
3.	Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4.	Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5.	Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

2022-23 Western Placer Unified School District  
Adopted Budget

**AGENDA ITEM AREA:**

Action

**REQUESTED BY:**

Audrey Kilpatrick  
Assistant Superintendent, Business & Operations

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Business Services

**FINANCIAL INPUT/SOURCE:**

General Fund / Other Funds

**MEETING DATE:**

June 21, 2022

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2022-23 Budget establishes expenditure authority for the district to conduct business in the coming year. This includes the Education Protection Account (Prop. 30) funds.

The proposed 2022-23 budget is based on the Governor's May Revision Budget Proposals, and also incorporates recommendations from the Placer County Office of Education. The Legislature has until June 15 to pass the budget. Once this is done, the governor has twelve working days to sign it. Once the final State budget is signed, school districts have 45 days to amend and resubmit their budget for any significant changes.

**RECOMMENDATION:**

Administration recommends the Board adopt the 2022-23 Annual Budget as presented.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2022-23 Annual Budget Adoption**

Per California Education Code 42127, on or before July 1 of each year, the governing Board of each school district shall adopt the budget for the subsequent fiscal year.

**GENERAL FUND BUDGET ASSUMPTIONS:**

Multi-Year Projections - Revenues and Expenditures

The 2022-23 budget assumptions are used to prepare the 2022-23 Adopted Budget and multi-year projections for 2023-24 and 2024-25 fiscal years. The multi-year projections provide a view of the current year (2020-21) budget, 2022-23 adopted budget and the next two years' budget plan (2023-24 and 2024-25). The multi-year projections are built with assumptions from most recent Governor's State 2022-23 May Revision proposals, PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

	20/21 Unaudited Actuals	21/22 Estimated Actuals	22/23 Adopted	23/24 Projection	24/25 Projection	
<b>REVENUES</b>						
<b>Enrollment</b>	<b>7,034</b>	<b>7,296</b>	<b>7,369</b>	<b>7,443</b>	<b>7,517</b>	21-22: actual Oct CALPADS, 22-23 through 24-25, 1% growth each year Actual ADA/CALPADS enrollment
<b>ADA Yield</b>	<b>95.8%</b>	<b>91.5%</b>	<b>94.0%</b>	<b>95.5%</b>	<b>95.5%</b>	
<b>ADA (Excl. County ADA)</b>	<b>6,739</b>	<b>6,678</b>	<b>6,927</b>	<b>7,108</b>	<b>7,179</b>	
ADA (Incl. County ADA)	6,758	6,697	6,946	7,127	7,198	
% Increase (Decrease) Enrollment	-2.4%	3.7%	0.8%	1.0%	1.0%	
# Increase (Decrease) Enrollment	(175)	262	61	74	74	
<b>Funded ADA (excl. County ADA)</b>	<b>6,947</b>	<b>7,053</b>	<b>7,053</b>	<b>7,108</b>	<b>7,179</b>	21/22 funded with 21/22 CALPADS enrollment x 19/20 ADA %; 22/23 ADA prior 3 years average, 23/24 & 24/25 projected
<b>Funded ADA (incl. County ADA)</b>	<b>6,966</b>	<b>7,072</b>	<b>7,072</b>	<b>7,127</b>	<b>7,198</b>	
% Increase (Decrease) Funded ADA	0.0%	1.5%	1.5%	0.8%	1.0%	
# Increase (Decrease) Funded ADA	0	106	106	55	71	21/22 funded with 21/22 CALPADS enrollment x 19/20 ADA %; 22/23 ADA
Statutory COLA %	2.31%	1.70%	6.56%	5.38%	4.02%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	3.30%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	-2.31%	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	2.31%	0.00%	0.00%	0.00%	Per SSC Dartboard
Funded COLA %	0.00%	5.07%	9.86%	5.38%	4.02%	Per SSC Dartboard
LCFF Entitlement per ADA (Inc Supp \$)	\$9,243	\$9,733	\$10,729	\$11,269	\$11,722	Per LCFF Calculator
Property Tax change	2.68%	4.07%	3.00%	3.00%	3.00%	21-22 P-1 Property Taxes
Est. Property Taxes	\$54,348,448	\$58,659,186	\$59,626,186	\$61,414,972	\$63,257,421	21-22 P-1 Property Taxes
LCFF Supplemental Funds	\$4,110,826	\$4,338,370	\$4,736,133	\$4,788,764	\$4,982,366	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	0.00%	4.05%	6.56%	5.38%	4.02%	PCOE Common Msg, SSC Dartboard
Transfers In	\$13,500	\$24,505	\$0	\$0	\$0	
Lottery Unrestricted/ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00	Per SSC Dartboard
Lottery Restricted/ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.79	\$34.94	\$36.82	\$37.98	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$63.17	\$67.31	\$70.93	\$73.16	Per SSC Dartboard

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**BOARD OF TRUSTEES**  
**2022-23 Annual Budget Adoption**

Multi-Year Projections - Revenues and Expenditures (continued)

	20/21 Unaudited Actuals	21/22 Estimated Actuals	22/23 Adopted	23/24 Projection	24/25 Projection	
<b>EXPENDITURES</b>						
<b>Certificated New Positions - FTE</b>	<b>5.0</b>	<b>6.5</b>	<b>9.5</b>	<b>4.0</b>	<b>3.0</b>	23-24: 3 growth teachers plus GEMS counselor; 24-25: 2 growth teachers plus TBMS counselor
<b>Cert. New Positions - New Schools</b>	<b>4.0</b>	<b>4.6</b>	<b>6.5</b>	<b>0.0</b>	<b>0.0</b>	TBHS opening/additional grades (11th 22/23, 12th 23/24 (Counselor 22/23)
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Staffing Ratios:						
TK/Kindergarten	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.55%	1.46%	1.46%	1.46%	1.46%	3-year average
Avg. teacher compensation	\$112,682	\$116,099	\$117,794	\$119,514	\$121,259	
Classified New Positions - FTE	1.3	6.0	1.0	0.0	0.0	
Classified New Positions - New Schools	4.2	10.5	3.0	1.0	0.4	TBHS opening/additional grades (11th 22/23, 12th 23/24
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.33%	1.33%	1.33%	1.33%	3-year average
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	20.70%	22.91%	25.37%	25.20%	24.60%	Per SSC Dartboard
Classified Total Statutory Benefits Rate	29.75%	32.40%	34.87%	34.70%	34.10%	Assumes UI to remain at .5%
CalSTRS Employer Rate	16.15%	16.92%	19.10%	19.10%	19.10%	Per SSC Dartboard
Certificated Total Statutory Benefits Rate	19.00%	20.22%	22.40%	22.40%	22.40%	Assumes UI to remain at .5%
Transfers Out	\$28,421	\$25,360	\$25,360	\$77,428	\$675,166	Adult Ed (\$25k), Cafeteria (23-24 and 24-25 only)
Contribution to RRM	\$2,297,824	\$2,324,203	\$2,637,533	\$2,637,533	\$2,637,533	3% of GF Expenditures (STRS On-Behalf and federal pandemic relief funds
Designated for Economic Uncertainty	3%	3%	3%	3%	3%	
Site Discretionary Allocations (per student):						
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2022-23 Annual Budget Adoption**

**PROPOSED BUDGET:**

The District's 2022-23 Adopted General Fund Budget is presented below:

	Adopted Budget		
	Unrestricted	2022-23 Restricted	Combined
<b>Revenues</b>			
LCFF Funding - Base	71,131,907	1,298,224	72,430,131
LCFF Funding - Supplemental	4,736,133		4,736,133
Federal Revenue		2,642,441	2,642,441
State Revenue	1,390,811	7,114,582	8,505,393
Local Revenue	1,165,338	4,418,725	5,584,063
<b>Total Revenue</b>	<b>78,424,189</b>	<b>15,473,972</b>	<b>93,898,161</b>
<b>Expenditures</b>			
Certificated Salaries	32,971,418	6,208,877	39,180,295
Classified Salaries	7,902,617	4,397,450	12,300,067
Benefits	15,719,757	8,947,567	24,667,324
Books and Supplies	5,476,013	1,635,883	7,111,896
Other Services & Oper. Exp	6,722,323	2,751,766	9,474,089
Capital Outlay	40,000	6,000	46,000
Other Outgo 7xxx	25,000	2,000,000	2,025,000
Transfer of Indirect 73xx	(1,480,378)	1,379,523	(100,855)
<b>Total Expenditures</b>	<b>67,376,750</b>	<b>27,327,066</b>	<b>94,703,816</b>
Surplus / (Deficit)	11,047,439	(11,853,094)	(805,655)
Transfers In			-
Transfers out	(25,360)		(25,360)
Contributions to Restricted	(12,766,624)	12,766,624	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,744,545)</b>	<b>913,530</b>	<b>(831,015)</b>
Beginning Balance	13,011,231	4,223,607	17,234,838
<b>Ending Fund Balance</b>	<b>11,266,686</b>	<b>5,137,137</b>	<b>16,403,823</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000		5,000
<b>Restricted:</b>			
State, Federal and Local programs	-	5,137,137	5,137,137
<b>Committed:</b>			
Est. 22/23 Negotiation Settlement Costs - All Employees	4,693,802		4,693,802
<b>Unassigned/Unappropriated:</b>			
Economic Uncertainty @ 3%	2,841,875		2,841,875
Unassigned Economic Uncertainty surplus/(deficit)	3,726,009		3,726,009
<b>Total Ending Fund Balance</b>	<b>11,266,686</b>	<b>5,137,137</b>	<b>16,403,823</b>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2022-23 Annual Budget Adoption**

When reviewing the proposed 2022-23 adopted budget, it is helpful to identify changes from the 2021-22 Second Interim budget to year-end Estimated Actuals budget. Those changes are reflected in the table below and summarized in and reconciled with comments on the following pages.

	Second Interim 2021-2022 Combined	Estimated Actuals			Est Actuals vs 2nd Int Variance	
		Unrestricted	Restricted	Combined		
Revenues						
LCFF Funding - Base	64,565,635	64,627,012	1,298,224	65,925,236	1,359,601	1
LCFF Funding - Supplemental	4,257,106	4,338,370		4,338,370	81,264	1
Federal Revenue	9,783,373	-	11,321,099	11,321,099	1,537,726	2
State Revenue	10,683,248	1,449,496	8,907,189	10,356,685	(326,563)	3
Local Revenue	5,635,653	1,720,753	3,979,183	5,699,936	64,283	4
<b>Total Revenue</b>	<b>94,925,015</b>	<b>72,135,631</b>	<b>25,505,695</b>	<b>97,641,326</b>	<b>2,716,311</b>	
Expenditures						
Certificated Salaries	38,632,691	30,392,878	8,782,940	39,175,818	543,127	5
Classified Salaries	11,833,121	6,976,898	4,965,689	11,942,587	109,466	6
Benefits	22,942,995	14,098,925	9,429,062	23,527,987	584,992	7
Books and Supplies	13,470,052	5,201,516	4,928,089	10,129,605	(3,340,447)	8
Other Services & Oper. Exp	10,735,226	6,831,030	5,102,724	11,933,754	1,198,528	9
Capital Outlay	2,069,253	157,261	2,038,762	2,196,023	126,770	10
Other Outgo 7xxx	2,022,140	25,000	1,997,140	2,022,140	-	
Transfer of Indirect 73xx	(82,046)	(1,454,817)	1,372,771	(82,046)	-	
<b>Total Expenditures</b>	<b>101,623,432</b>	<b>62,228,691</b>	<b>38,617,177</b>	<b>100,845,868</b>	<b>(777,564)</b>	
Surplus / (Deficit)	(6,698,417)	9,906,940	(13,111,482)	(3,204,542)	3,493,875	
Transfers In	24,505	-	24,505	24,505	-	
Transfers out	(25,360)	(25,360)	-	(25,360)	-	
Contributions to Restricted	-	(11,270,659)	11,270,659		-	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(6,699,272)</b>	<b>(1,389,079)</b>	<b>(1,816,318)</b>	<b>(3,205,397)</b>	<b>3,493,875</b>	
Beginning Balance	20,440,235	14,400,310	6,039,925	20,440,235	-	
<b>Ending Fund Balance</b>	<b>13,740,963</b>	<b>13,011,231</b>	<b>4,223,607</b>	<b>17,234,838</b>	<b>3,493,875</b>	
<b>Components of Ending Fund Balance</b>						
<b>Nonspendable:</b>						
Revolving Cash	5,000	5,000		5,000	-	
Prepaid Expenditures	-	248,804		248,804	248,804	
<b>Restricted:</b>						
State, Federal and Local programs	3,688,053	-	4,223,607	4,223,607	535,554	
<b>Committed:</b>						
Supplemental Funds - 21/22 Carryover	-	2,464,932		2,464,932	2,464,932	
<b>Unassigned/Unappropriated:</b>						
Economic Uncertainty @ 3%	3,049,464	3,026,137		3,026,137	(23,327)	
Reserve-One-Time Science Adoption	400,000	-		-	(400,000)	
Charter Technical Assistance	211,241	-		-	(211,241)	
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>6,387,205</b>	<b>7,266,358</b>		<b>7,266,358</b>	<b>879,153</b>	
<b>Total Ending Fund Balance</b>	<b>13,740,963</b>	<b>13,011,231</b>	<b>4,223,607</b>	<b>17,234,838</b>	<b>3,493,875</b>	

# WESTERN PLACER UNIFIED SCHOOL DISTRICT

## BOARD OF TRUSTEES

### 2022-23 Annual Budget Adoption

#### Major Changes to Fund Balance since 21-22 Second Interim - 2021-22 Estimated Actuals

Budgeted Fund Balance Decrease at Second Interim		(\$6,699,272)
<b>Revenues</b>		
LCFF Revenues		
COVID-19 ADA Relief - LCFF Funds (increases funded ADA by 106.18)	\$ 1,265,000	
Prior year CDE LCFF adjustment	135,000	
Increase in local AB602 Special Education revenues	40,000	
Total LCFF Revenue Changes	\$ 1,440,000	
Federal Revenue		
Transfer of State ELO-G funds to Federal ESSER and GEER resources	1,550,000	
Medi-Cal Billing revenues (budgeted when received)	105,000	
Increase in federal special education revenues	15,000	
Reduction in current revenue budgets to budget carryover in 22-23	(130,000)	
Total Federal Revenue Changes	\$ 1,540,000	2
State Revenue		
Transfer of State ELO-G funds to Federal ESSER and GEER resources	(1,975,000)	
Reduction in current revenue budgets to budget carryover in 22-23	(410,000)	
Learning Recovery Support grant	530,000	
Increase in Expanded Learning Opportunities Program funding	385,000	
Kitchen Infrastructure and Training grant	70,000	
Increase in STRS on-behalf revenues (nets to STRS on-behalf expenditures)	530,000	
Special Education Early Intervention Preschool funds	455,000	
Strong Workforce Ceramics grant	45,000	
CDFA Farm to Fork grant	30,000	
Increase in State ERMH award	15,000	
Total State Revenue changes	\$ (325,000)	3
Local Revenue		
Grazing revenue	15,000	
Special Education local revenues based on updated AB602 allocation	10,000	
Facility use revenues	35,000	
Other local revenue changes	5,000	
Total Local Revenue changes	\$ 65,000	4
<b>Total Change in Revenues</b>		<b>2,720,000</b>
<b>Expenditures</b>		
Certificated Salaries		
Transfer to classified salaries for non-teacher coaches	(150,000)	
Substitute/additional vice principals costs at TBE, LHS, GEMS	40,000	
Summer school teachers and coordinator pay (from restricted Expanded Learning Opportunities funding)	115,000	
COVID-19 related increase for substitute teacher pay (ESSER III)	60,000	
COVID-19 related increases for teacher prep coverage pay per MOU (ESSER III)	50,000	
COVID-19 independent study stipend (2nd installment) per MOU (ESSER III)	200,000	
Learning Recovery Support extra assignment pay budget	245,000	
Miscellaneous	(15,000)	
Total Certificated Salaries changes	\$ 545,000	5
Classified Salaries		
Transfer from certificated salaries for non-teacher coaches	150,000	
Summer school elementary paraprofessionals, clerk and liaison (paid from restricted Expanded Learning Opportunities funding)	40,000	
Savings from unfilled vacant positions (paraprofessionals)	(85,000)	
Miscellaneous	5,000	
Total Classified Salaries changes	\$ 110,000	6
Benefits		
Reduction in STRS budget due to classified coaches (not PERS-able)	(25,000)	
Increase in STRS on-behalf expense (nets to STRS on-behalf revenues)	530,000	
Increased benefits for net increases above (excluding stipend pay)	80,000	
Total Benefits	\$ 585,000	7

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2022-23 Annual Budget Adoption**

**Expenditures (Continued)**

Books and Supplies			
Science curriculum adoption funds budgeted	400,000		
Increase transportation gas and diesel budgets	35,000		
Reduction in restricted programs expenditures to budget carryover in 22-23	(595,000)		
Reduction in Supplemental budget to budget carryover to 22-23	(2,465,000)		
Transfers to salary and benefits - stipends, sub and extra incentive pay (ESSER III)	(365,000)		
Medi-Cal Billing expenses (budgeted when spent)	15,000		
Summer School supplies (Expanded Learning Opportunities Program)	10,000		
Learning Recovery Support	20,000		
Strong Workforce Ceramics grant	15,000		
E-Rate technology expenditures	25,000		
Increase farm expenses (from designated fund balance)	20,000		
Chromebook replacement budget increased based - damage fees collected	20,000		
CDFA Farm to Fork grant	10,000		
Net transfers to other expenditure objects (restricted programs)	(490,000)		
Miscellaneous	5,000		
Total Books and Supplies		\$ (3,340,000)	8
Services & Other Operating Expenditures			
Increase in legal budget (COVID-19/personnel)	80,000		
Increase in utilities (electricity)	110,000		
Learning Recovery Support	160,000		
Kitchen Infrastructure and Training grant	65,000		
Scholarships for students to attend city Parks & Rec programs (Expanded Learning Opportunities Program)	70,000		
Increase for RDA facilities projects completed	15,000		
Increase in insurance deductible budget due to actual activity	20,000		
Increase in Technology budget - increased license & software contract costs	125,000		
Budget charter school professional services - Horizon Charter	210,000		
Increase budget for special education settlement	15,000		
Student hotspots data plan (ESSER II)	30,000		
Net transfers from other objects	270,000		
Increase budget for Maintenance & Operations projects (RRM)	25,000		
Miscellaneous	5,000		
Total Services and Other Operating Costs		\$ 1,200,000	9
Capital Outlay			
Net transfers from other objects	25,000		
Strong Workforce Ceramics grant	30,000		
Increase for RDA facilities projects completed	50,000		
CDFA Farm to Fork grant	20,000		
Total Capital Outlay		\$ 125,000	10
<b>Total Change in Expenditures</b>			<b>\$ (775,000)</b>
		<i>Rounding</i>	270
<b>Total Change in Budgeted Fund Balance</b>			<b>\$ 3,494,730</b>
<b>Budgeted Fund Balance Decrease at Estimated Actuals</b>			<b>\$ (3,204,542)</b>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**2022-23 Annual Budget Adoption**

**Multi-Year Projections 2022-23, 2023-24 and 2024-25 Budget Years:**

The multi-year projections provide a view of the 2022-23 budget year and subsequent two years' budgets.

	<b>Adopted Budget 2022-23 Combined</b>	<b>Projection 2023-24 Combined</b>	<b>Projection 2024-25 Combined</b>
<b>Revenues</b>			
LCFF Funding - Base	72,430,131	76,814,783	80,615,088
LCFF Funding - Supplemental	4,736,133	4,788,764	4,982,366
Federal Revenue	2,642,441	2,540,105	2,540,105
State Revenue	8,505,393	7,985,035	7,985,035
Local Revenue	5,584,063	5,584,063	5,584,063
<b>Total Revenue</b>	<b>93,898,161</b>	<b>97,712,750</b>	<b>101,706,657</b>
<b>Expenditures</b>			
Certificated Salaries	39,180,295	39,977,879	40,762,914
Classified Salaries	12,300,067	12,431,910	12,564,226
Benefits	24,667,324	25,222,139	25,469,484
Books and Supplies	7,111,896	4,840,442	5,040,442
Other Services & Oper. Exp	9,474,089	9,474,089	9,474,089
Capital Outlay	46,000	46,000	46,000
Other Outgo 7xxx	2,025,000	2,025,000	2,025,000
Transfer of Indirect 73xx	(100,855)	(100,855)	(100,855)
<b>Total Expenditures</b>	<b>94,703,816</b>	<b>93,916,605</b>	<b>95,281,300</b>
Surplus / (Deficit)	(805,655)	3,796,145	6,425,357
Transfers In	-	-	-
Transfers out	(25,360)	(25,360)	(442,548)
Contributions to Restricted	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(831,015)</b>	<b>3,770,785</b>	<b>5,982,809</b>
Beginning Balance	17,234,838	16,403,823	20,174,608
<b>Ending Fund Balance</b>	<b>16,403,823</b>	<b>20,174,608</b>	<b>26,157,417</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
<b>Restricted:</b>			
State, Federal and Local programs	5,137,137	5,813,778	6,464,014
<b>Committed:</b>			
Est. 22/23 Negotiation Settlement Costs - All Employees	4,693,802	9,528,418	14,507,016
Additional LCFF Supplemental Required Budget 24-25 only	-	-	144,110
<b>Unassigned/Unappropriated:</b>			
Economic Uncertainty @ 3%	2,841,875	2,818,259	2,871,715
Unassigned Economic Uncertainty surplus/(deficit)	3,726,009	2,009,153	2,165,561
<b>Total Ending Fund Balance</b>	<b>16,403,823</b>	<b>20,174,608</b>	<b>26,157,417</b>
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	6.9%	2.1%	2.3%



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#### **Multi-Year Projections 2022-23, 2023-24 and 2024-25 Budget Years:**

The budget assumptions presented below are used to prepare the 2022-23 Budget and multi-year projections for 2023-24 and 2024-25 fiscal years. They also include assumptions provided by the PCOE Common Message, School Services of California's Financial Projection Dashboard, the State Dept. of Finance (DOF), FCMAT's LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions. The 2022-23 Adopted Budget also reflects the most recent Governor's 2022-23 May Revision proposals.

#### **Local Control Funding Formula and Cost-of-Living Adjustment**

With the release of the Governor's 2022-23 May Revision, the Department of Finance has revised estimates of the statutory cost-of-living adjustments (COLAs) for 2022-23 and future years. The table below illustrates the current 2021-22 budget year, proposed 2022-23 budget year and next three years:

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Statutory Cost-of-Living Adjustment (COLA)	5.07%*	6.56%**	5.38%	4.02%	3.72%

\*Represents the 2021 statutory COLA of 1.70%, plus an additional 1.00%, compounded with the 2020-21 statutory COLA of 2.31%

\*\*In addition to the statutory COLA of 6.56%, a \$2.1 billion statewide augmentation to the 2021-22 base grant has been included in the 2022-23 LCFF calculation based on the Governor's 2022-23 May Revision proposals.

#### **Other State Programs**

The Governor's May Revision proposal includes a cost-of-living adjustment (COLA) of 6.56% for the 2022-23 fiscal year for Child Nutrition and other State categorical programs. It also includes an increase in the Special Education base rate from \$715/ADA to \$820/ADA.

#### **CalSTRS and CalPERS Employer Contributions**

The California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. On May 4, 2022, the CalSTRS Board adopted an employer contribution rate of 19.1% for 2022-23. In the latest CalSTRS actuarial valuation report, it is projected that the employer contribution rates will remain steady at 19.1% through CalSTRS' full funding goal date of 2046. The California Public Employees' Retirement (CalPERS) Board adopted an employer contribution rate of 25.37% for 2022-23 (up 2.46% from the 2021-22 rate of 22.91%)

Adopted/projected Cal PERS and CalSTRS rates are as follows:

	<b>21/22 Estimated Actuals</b>	<b>22/23 Adopted</b>	<b>23/24 Projection</b>	<b>24/25 Projection</b>
CalPERS Employer Rate	22.91%	25.37%	25.20%	24.60%
CalSTRS Employer Rate	16.92%	19.10%	19.10%	19.10%

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**Property Taxes**

Property taxes revenues have grown moderately for each of the past 5 years. In 2020-21, property tax revenues increased about 5.0% over the prior year and they are expected to increase another 4.3% in 2021-22. Based on current trends, we are projecting increases in property taxes of 3% per year for the next three years.

**Enrollment and ADA**

Enrollment and attendance information for the current 2021/22 Estimated Actuals, 2022-23 Adopted budget year and the next two budget years are listed below:

	<b>21/22 Estimated Actuals</b>	<b>22/23 Adopted</b>	<b>23/24 Projection</b>	<b>24/25 Projection</b>
<b>Enrollment</b>	<b>7,296</b>	<b>7,369</b>	<b>7,443</b>	<b>7,517</b>
<b>ADA Yield</b>	<b>91.5%</b>	<b>94.0%</b>	<b>95.5%</b>	<b>95.5%</b>
<b>ADA (Excl. County ADA)</b>	<b>6,678</b>	<b>6,927</b>	<b>7,108</b>	<b>7,179</b>
% Increase (Decrease) Enrollment	3.7%	0.8%	1.0%	1.0%
# Increase (Decrease) Enrollment	262	61	74	74
<b>Funded ADA (excl. County ADA)</b>	<b>7,053</b>	<b>7,053</b>	<b>7,108</b>	<b>7,179</b>
% Increase (Decrease) Funded ADA	1.5%	1.5%	0.8%	1.0%
# Increase (Decrease) Funded ADA	106	106	55	71

**2021-22 ADA & LCFF Funding**

In 2021-22, we gained back the enrollment we had lost in 2020-21 due to the pandemic and also gained another 90 students, for a total increase of 262 students over the prior year. For the 2021-22 estimated actuals ADA, we have used the Governor's May Revision proposed COVID-19 Relief ADA for funding purposes. This would allow districts to apply their 2019-20 ADA yield percentage to their 2021-22 October enrollment to determine their funded 2021-22 ADA. For our district, our funded ADA would be 7,053, an increase of 106 ADA above the second interim projected ADA.

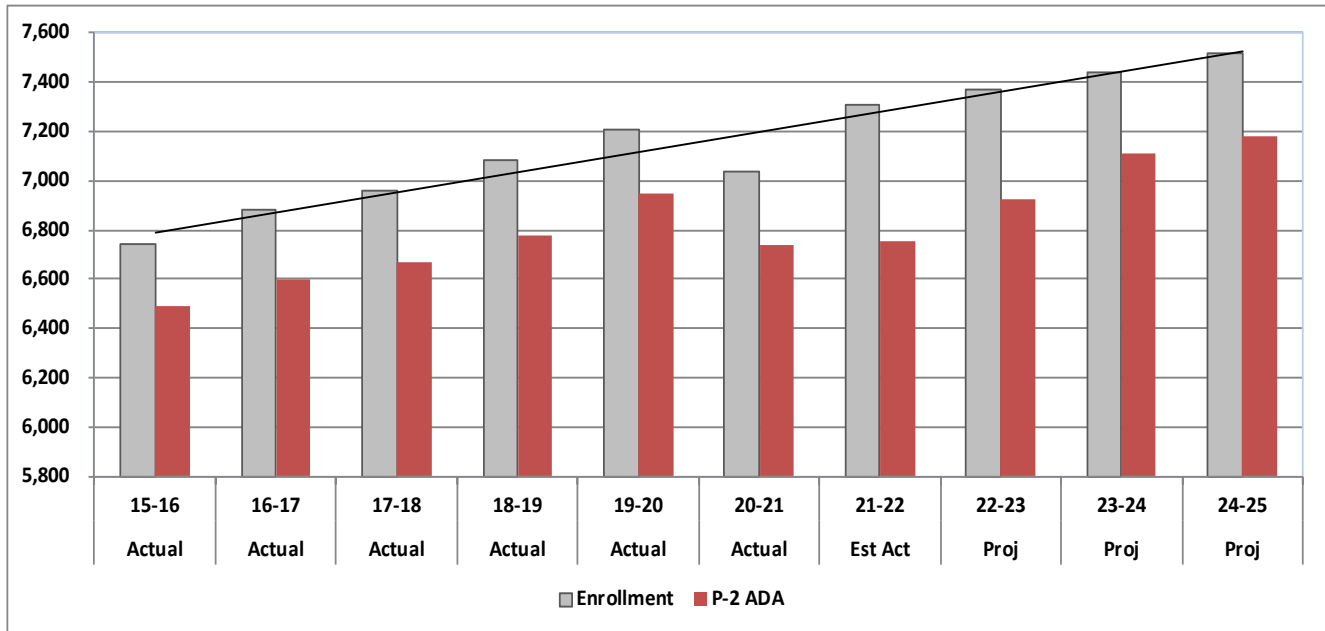
**2022-23, 2023-24 and 2024-25 Projected ADA & LCFF Funding**

For 2022-23, we continue to see new students enrolling and are projecting a 0.8% increase, or 61 students. An additional 1.0% increase for the next two years of 74 students for both 2023-24 and 2024-25. The district's ADA yield percentage at 2021-22 P-2 was 91.5%, significantly lower than our pre-COVID ADA yield percentage, which was generally between 95.5% and 96.0%. For 2022-23, we have projected that this yield will increase to 94.0%, a significant increase from 2021-22 of 91.5% but still short of our pre-COVID yield.

We are projecting our 2022-23 LCFF funding ADA based on the prior year 2021-22 COVID Relief ADA of 7,053 as the prior year ADA is higher than the 2022-23 projected ADA of 6,927. For 2023-24 and 2024-25, we are applying an ADA yield of 95.5%, which will result in 7,108 ADA (an increase of 55 ADA) and 7,179 ADA (an increase of 71 ADA) respectively.

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The following chart shows seven years of historical and three years of projected enrollment data:



## Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds because the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2021-22 Estimated Actuals Budget to 2022-23 Adopted Budget is presented below:

Contributions to Restricted Programs						
2021-22 Estimated Actuals vs 2022-23 Adopted Budget						
Program	Resource		2021-22 Est Actuals	2022-23 Adopted	Change	Comments
Special Ed-Basic Grant (PL94-142)	3310	*	\$1,927,824	\$2,379,803	\$451,979	Savings in 21-22 from position vacancies and lack of available substitutes, step & column costs, 2.46% inc in PERS rate
Special Education	6500	*	\$7,342,749	\$8,099,288	\$756,539	Inc in NPS & NPA costs, added 1.5 FTE RSP teachers, savings in 21-22 from position vacancies and lack of available substitutes, step & column costs, inc in STRS and PERS rates
Routine Repair & Maintenance (RRM)	8150		\$2,324,203	\$2,637,533	\$313,330	21-22 budget is based on 19-20 actuals, 22-23 budget will be updated for 21-22 actuals. Actual contributions will be based on actual expenditures for each year.
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	
Total Contribution to Restricted Programs			\$11,244,776	\$12,766,624	\$1,521,848	
Total Special Ed Contribution			\$ 9,270,573	\$ 10,479,091	\$ 1,208,518	

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**Contribution to Routine Repair & Maintenance (RRM)**

The 2022-23 State-required contribution to RRM is funded through a combination of \$2,324,203 of unrestricted funds and \$350,000 of restricted RDA funds. The RRM contribution is budgeted at 3% of the District's budgeted 2022-23 expenditures and transfers out. The final 2021-22 general fund contribution will be recalculated at year-end based on 3% of actual 2021-22 general fund expenditures and transfers out, and adjusted accordingly.

**Expenditures for Twelve Bridges High School**

Included in the 2022-23 budget are startup and ongoing operational costs for the Twelve Bridges High School. We have included ongoing expenses for administration, office/clerical, custodial, grounds and cafeteria staffing along with any additional certificated support staffing as part of the operations of the school in the budget year, 2024-25 and 2025-26. Teaching staff has been increased in 2022-23 budget year for the additional of the 11<sup>th</sup> grade of the new high school, along with growth in enrollment based on 2022-23 student registrations. As we move through the third year of TBHS in 2023-24, we will continue to adjust the budget for the appropriate operations of the high school based on projected enrollment. The new high school will reach all four grades of enrollment at the beginning of the 2023-24 school year.

**Negotiations Update**

Negotiations for salary and benefits are completed for the 2021-22 school year. Negotiated tentative agreements for WPTA and CSEA and negotiated salary increases for all other employee groups for the 2022-23 school year will be presented to the board for approval at its June 21, 2022 meeting. The projected salary and benefit costs associated with these agreements are shown as reserved in the "Committed" section of the 2022-23, 2023-24 and 2024-25 ending Fund Balances reserves. As the 2022-23 salary and benefit costs are on-going, the reserve is compounded in each subsequent budget year.

**Cash**

In prior years the district has used Tax Revenue Anticipation Notes (TRANS) to meet its cash flow needs between property tax revenue receipts. However, based on 2022-23 cash projections, and rapidly increasing interest rates, the district has opted not to issue TRANS this year and participate in the Placer County Dry Period Financing program. At its May 17, 2022 meeting, the Board approved the district's application for temporary borrowing of treasury funds for dry period financing with Placer County, if needed, for the 2022-23 fiscal year. The interest costs for this type of borrowing are significantly less than a TRANS

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## Components of Ending Fund Balance

Details of the Components of Ending Fund Balance for 2022-23, 2023-24 and 2024-25 are listed below:

	Adopted Budget 2022-23 Combined	Projection 2023-24 Combined	Projection 2024-25 Combined
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
<b>Restricted:</b>			
State, Federal and Local programs	5,137,137	5,813,778	6,464,014
<b>Committed:</b>			
Est. 22/23 Negotiation Settlement	-		
Costs - All Employees	4,693,802	9,528,418	14,507,016
Additional LCFF Supplemental			
Required Budget 24-25 only	-	-	144,110
<b>Unassigned/Unappropriated:</b>			
Economic Uncertainty @ 3%	2,841,875	2,818,259	2,871,715
Unassigned Economic Uncertainty surplus/(deficit)	3,726,009	2,009,153	2,165,561
<b>Total Ending Fund Balance</b>	<b>16,403,823</b>	<b>20,174,608</b>	<b>26,157,417</b>
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	6.9%	5.1%	5.3%

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *Non-Spendable*, *Restricted*, *Committed* or *Unassigned/Unappropriated*.

## Fund Balance Reserves – Cap on District Reserves

Senate Bill (SB) 751 (Hill, Statutes of 2017) sets the threshold for triggering the cap on district reserves and the limits of how much school districts can maintain in their local reserves. The State now requires that for a district our size that limited our *Unassigned* or *Assigned* fund balance reserves to 10% of total expenditures and other outgo. This limit includes the 3% *Reserve for Economic Uncertainties*. As noted above, the District is meeting the 10% cap of *Unassigned* and *Assigned* reserves at 6.9% in 2022-23, 5.1% in 2023-24 and 5.3% in 2024-25.

## Committed Reserves

The district has *Committed* reserves for the on-going cost of 2022-23 negotiations settlements in all three budget years and a reserve of \$144,110 in 2024-25 for additional required LCFF Supplemental program expenditures.

## Unassigned/Unappropriated Reserve

For the 2022-23 budget year and next two budget years, the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. While this reserve is over \$2.8 million for all three years, this amount only represents approximately 2 weeks of employee payroll. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education and The Common Message continues to reinforce the need for adequate reserve levels. Given the current employment and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

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**Other Funds Of The District – 2022-23 Adopted Budget**

The district uses separate funds to identify and track fiscal activity related to separate enterprises. The Board adopts a budget each year for each fund. Each fund has been reviewed and budgets have been developed based on the fund needs for the 2022-23 school year. Budget revisions are made during the year at First Interim, Second Interim and Estimated Actuals reporting. Fund 52 - Debt Interest and Redemption Fund is not presented as there is no working budget in fund for the 2022-23 school year.

A summary of the fund balances is listed below.

	2022-23 ADOPTED BUDGET			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
<b>Fund 11 - Adult Education Fund</b>	<b>\$ 22,908</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 22,908</b>
<b>Fund 12 - Child Development Fund</b>	<b>\$ 11,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,271</b>
<b>Fund 13 - Cafeteria Fund</b>	<b>\$ 903,946</b>	<b>\$ 2,853,598</b>	<b>\$ 3,272,685</b>	<b>\$ 484,859</b>
<b>Fund 17 - Special Reserve for Other Than Capital Outlay</b>	<b>\$ 725,765</b>	<b>\$ 1,400</b>	<b>\$ -</b>	<b>\$ 727,165</b>
<b>Fund 21 - Building Fund</b>	<b>\$ 1,458,493</b>	<b>\$ 111,148</b>	<b>\$ 302,911</b>	<b>\$ 1,266,730</b>
<b>Fund 22 - Building Fund</b>	<b>\$ 8,896,683</b>	<b>\$ -</b>	<b>\$ 111,418</b>	<b>\$ 8,785,265</b>
<b>Fund 25 - Capital Facilities Fund</b>	<b>\$ 8,012,458</b>	<b>\$ 4,020,000</b>	<b>\$ 1,341,734</b>	<b>\$ 10,690,724</b>
<b>Fund 35 - County Schools Facilities Fund</b>	<b>\$ 35,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,649</b>
<b>Fund 40 - Special Reserve for Capital Outlay Projects</b>	<b>\$ 1,907,803</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 1,913,803</b>
<b>Fund 49 - Debt Service Fund for Blended Component Units</b>	<b>\$ 18,999,635</b>	<b>\$ 10,238,052</b>	<b>\$ 7,311,371</b>	<b>\$ 21,926,316</b>
<b>Fund 71 - Retiree Benefit Fund</b>	<b>\$ 7,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,420</b>
<b>Fund 73 - Foundation Private-Purpose Trust Fund</b>	<b>\$ 162,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,775</b>

The detail and purpose for all other funds are listed below and on the following pages.

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<b>Fund 11 - Adult Education Fund</b>		<b>2021-22</b>	<b>2022-23</b>
Fund is used to account for all revenues and expenses for adult education programs.		<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>		<b>22,908</b>	<b>22,908</b>
Revenues & Transfers In		112,000	112,000
Expenses			
Salaries		63,794	58,781
Benefits		39,469	42,890
Supplies		1,627	2,227
Other Services, Outgo, Transfers Out		7,110	8,102
Total Expenses		112,000	112,000
Surplus (deficit)		-	-
<b>Ending Fund Balance, June 30,</b>		<b>22,908</b>	<b>22,908</b>
<b>Fund 12 - Child Development Fund</b>		<b>2021-22</b>	<b>2022-23</b>
Fund is used to account for all revenues and expenses to operate child development programs.		<b>Estimated Actual</b>	<b>Adopted Budget</b>
Beginning Fund Balance, July 1		11,271	11,271
Revenues & Transfers In		-	-
Expenses			
Salaries		-	-
Benefits		-	-
Supplies		-	-
Other Services, Outgo, Transfers Out		-	-
Total Expenses		-	-
Surplus (deficit)		-	-
<b>Ending Fund Balance, June 30,</b>		<b>11,271</b>	<b>11,271</b>

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<b>Fund 13 - Cafeteria Fund</b> Fund is used to account for all revenues and expenses to operate the food service program.	<b>2021-22</b>	<b>2022-23</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>638,249</b>	<b>903,946</b>
Revenues	3,095,511	2,853,598
Transfers In	-	-
Total Revenues & Transfers In	3,095,511	2,853,598
Expenses		
Salaries	760,487	976,884
Benefits	354,629	472,948
Supplies	1,339,878	1,503,300
Other Services, Capital Outlay, Transfers	374,820	319,553
Total Expenses	2,829,814	3,272,685
Surplus (deficit)	265,697	(419,087)
<b>Ending Fund Balance, June 30,</b>	<b>903,946</b>	<b>484,859</b>
<b>Fund 17 - Special Reserve for Other Than Capital Outlay Projects</b> Fund is used to account for special reserves such as new schools reserve and wetlands reserve.	<b>2021-22</b>	<b>2022-23</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>722,765</b>	<b>725,765</b>
Revenues & Transfers In	3,000	1,400
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	3,000	1,400
<b>Ending Fund Balance, June 30,</b>	<b>725,765</b>	<b>727,165</b>



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<b>Fund 21 - Building Fund</b>	<b>2021-22</b>	<b>2022-23</b>
Fund is used to account for proceeds from bond and other long term financing used for construction projects.	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>2,348,778</b>	<b>1,458,493</b>
Revenues & Transfers In	837,703	111,148
Expenses		
Salaries	208,549	208,549
Benefits	94,104	94,362
Supplies	614,004	-
Other Services, Capital Outlay, Transfe	811,331	-
Total Expenses	1,727,988	302,911
Surplus (deficit)	(890,285)	(191,763)
<b>Ending Fund Balance, June 30,</b>	<b>1,458,493</b>	<b>1,266,730</b>
<b>Fund 22 - Building Fund</b>	<b>2021-22</b>	<b>2022-23</b>
Fund is used to account for proceeds from bond and other long term financing used for construction projects, Specifically bridge financing for State construction projects.	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>11,194,384</b>	<b>8,896,683</b>
Revenues & Transfers In	71,542	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfe	2,369,243	111,418
Total Expenses	2,369,243	111,418
Surplus (deficit)	(2,297,701)	(111,418)
<b>Ending Fund Balance, June 30,</b>	<b>8,896,683</b>	<b>8,785,265</b>

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<b>Fund 25 - Capital Facilities Fund</b> payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.	<b>2021-22</b>	<b>2022-23</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>2,610,137</b>	<b>8,012,458</b>
Revenues & Transfers In	6,885,555	4,020,000
Expenses		
Salaries	106,424	106,570
Benefits	44,957	45,164
Supplies	97,466	5,000
Other Services, Capital Outlay, Transfe	1,234,387	1,185,000
Total Expenses	1,483,234	1,341,734
Surplus (deficit)	5,402,321	2,678,266
<b>Ending Fund Balance, June 30,</b>	<b>8,012,458</b>	<b>10,690,724</b>

<b>Fund 35 - County School Facilities Fu</b> Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be	<b>2021-22</b>	<b>2022-23</b>
	<b>Estimated Actual</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>30,649</b>	<b>35,649</b>
Revenues & Transfers In	5,000	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfe	-	-
Total Expenses	-	-
Surplus (deficit)	5,000	-
<b>Ending Fund Balance, June 30,</b>	<b>35,649</b>	<b>35,649</b>

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<b>Fund 40 - Special Reserve for Capital Outlay Projects</b> Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.	<b>2021-22 Estimated Actual</b>	<b>2022-23 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>1,934,392</b>	<b>1,907,803</b>
Revenues & Transfers In	4,050	6,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	30,639	-
Total Expenses	30,639	-
Surplus (deficit)	(26,589)	6,000
<b>Ending Fund Balance, June 30,</b>	<b>1,907,803</b>	<b>1,913,803</b>
<b>Fund 49 - Debt Service Fund for Blended Component Units</b> Fund is used to account for payment of principal and interest on long-term debt.	<b>2021-22 Estimated Actual</b>	<b>2022-23 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>14,813,387</b>	<b>18,999,635</b>
Revenues & Transfers In	11,449,592	10,238,052
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	7,263,344	7,311,371
Total Expenses	7,263,344	7,311,371
Surplus (deficit)	4,186,248	2,926,681
<b>Ending Fund Balance, June 30,</b>	<b>18,999,635</b>	<b>21,926,316</b>

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BOARD OF TRUSTEES  
2022-23 Annual Budget Adoption**

<b>Fund 71 - Retiree Benefit Fund</b>		
Fund is used to account for postemployment benefit plan trust activity.		
	<b>2021-22 Estimated Actual</b>	<b>2022-23 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>7,295</b>	<b>7,420</b>
Revenues & Transfers In	125	-
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	125	-
<b>Ending Fund Balance, June 30,</b>	<b>7,420</b>	<b>7,420</b>
<b>Fund 73 - Foundation Private-Purpose Trust Fund</b>		
Fund is used to accounts for gifts and donations designated for student scholarships.		
	<b>2021-22 Estimated Actual</b>	<b>2022-23 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>163,775</b>	<b>162,775</b>
Revenues & Transfers In	500	-
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	1,500	-
Total Expenses	1,500	-
Surplus (deficit)	(1,000)	-
<b>Ending Fund Balance, June 30,</b>	<b>162,775</b>	<b>162,775</b>

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X

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

X

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

Budget available for inspection at:

Public Hearing:

Place: 600 6th Street,  
Suite 400  
Date: June 17, 2022

600 6th  
Place: Street, Suite  
400  
Date: June 21, 2022  
Time: 06:30 PM

Adoption Date: June 21, 2022  
Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Carrie Carlson  
Title: Director of  
Business Services

Telephone: (916) 645-  
6350  
E-mail: \_\_\_\_\_

Criteria and Standards Review Summary

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

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

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		Jun 21, 2022
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	



A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General Ledger Data; S =  
Supplemental Data

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

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

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	68,965,382.00	1,298,224.00	70,263,606.00	75,868,040.00	1,298,224.00	77,166,264.00	9.8%
2) Federal Revenue		8100-8299	0.00	11,321,099.00	11,321,099.00	0.00	2,642,441.00	2,642,441.00	-76.7%
3) Other State Revenue		8300-8599	1,449,496.00	8,907,189.00	10,356,685.00	1,390,811.00	7,114,582.00	8,505,393.00	-17.9%
4) Other Local Revenue		8600-8799	1,720,753.00	3,979,183.00	5,699,936.00	1,165,338.00	4,418,725.00	5,584,063.00	-2.0%
5) TOTAL, REVENUES			72,135,631.00	25,505,695.00	97,641,326.00	78,424,189.00	15,473,972.00	93,898,161.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,392,878.00	8,782,940.00	39,175,818.00	32,971,418.00	6,208,877.00	38,180,295.00	0.0%
2) Classified Salaries		2000-2999	6,976,898.00	4,965,689.00	11,942,587.00	7,902,617.00	4,397,450.00	12,300,067.00	3.0%
3) Employee Benefits		3000-3999	14,098,925.00	9,429,062.00	23,527,987.00	15,718,757.00	8,947,567.00	24,667,324.00	4.8%
4) Books and Supplies		4000-4999	5,201,516.00	4,928,089.00	10,129,605.00	5,476,013.00	1,635,883.00	7,111,896.00	-29.8%
5) Services and Other Operating Expenditures		5000-5999	6,831,030.00	5,102,724.00	11,933,754.00	6,722,323.00	2,751,766.00	9,474,089.00	-20.6%
6) Capital Outlay		6000-6999	157,261.00	2,038,762.00	2,196,023.00	40,000.00	6,000.00	46,000.00	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	25,000.00	1,997,140.00	2,022,140.00	25,000.00	2,600,860.00	2,025,000.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,454,817.00)	1,372,771.00	(82,046.00)	(1,480,378.00)	1,379,523.00	(100,855.00)	22.9%
9) TOTAL, EXPENDITURES		7300-7399	62,228,691.00	38,617,177.00	100,845,868.00	67,376,750.00	27,327,966.00	94,703,816.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,906,940.00	(13,111,482.00)	(3,204,542.00)	11,047,439.00	(11,853,094.00)	(805,655.00)	-74.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	24,505.00	24,505.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	25,360.00	0.00	25,360.00	25,360.00	0.00	25,360.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,270,659.00)	11,270,659.00	0.00	(12,766,624.00)	12,766,624.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,296,019.00)	11,295,164.00	(855.00)	(12,791,984.00)	12,766,624.00	(25,360.00)	2,866.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,389,079.00)	(1,816,318.00)	(3,205,397.00)	(1,744,545.00)	913,530.00	(831,015.00)	-74.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,400,310.00	6,039,925.00	20,440,235.00	13,011,231.00	4,223,607.00	17,234,838.00	-15.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			14,400,310.00	6,039,925.00	20,440,235.00	13,011,231.00	4,223,607.00	17,234,838.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,400,310.00	6,039,925.00	20,440,235.00	13,011,231.00	4,223,607.00	17,234,838.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			13,011,231.00	4,223,607.00	17,234,838.00	11,266,686.00	5,137,137.00	16,403,823.00	-4.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	248,804.54	0.00	248,804.54	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	4,223,607.00	4,223,607.00	0.00	5,137,137.00	5,137,137.00	21.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,464,932.00	0.00	2,464,932.00	4,693,802.00	0.00	4,693,802.00	90.4%
Supplemental Funds - 2021/22 Carry over	0000	9760	2,464,932.00		2,464,932.00			0.00	
Estimated 2022/23 Negotiation Settlement Costs - All Employees	0000	9760			0.00	4,693,802.00		4,693,802.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,026,137.00	0.00	3,026,137.00	2,841,875.00	0.00	2,841,875.00	-6.1%
Unassigned/Unappropriated Amount		9790	7,266,357.46	0.00	7,266,357.46	3,726,009.00	0.00	3,726,009.00	-48.7%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	27,776,431.68	(5,987,230.45)	21,789,201.23				
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	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	1,802.65	0.00	1,802.65				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	2,203,811.61	2,203,811.61				
4) Due from Grantor Government		9290	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)	
5) Due from Other Funds		9310	0.00	81.08	81.08				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	248,804.54	0.00	248,804.54				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			28,032,038.87	(3,783,337.76)	24,248,701.11				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,308,002.84	50,567.86	1,358,570.70				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	362.33	362.33				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	467,787.64	467,787.64				
6) TOTAL LIABILITIES			1,308,002.84	518,717.83	1,826,720.67				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30			26,724,036.03	(4,302,055.59)	22,421,980.44				
(G9 + H2) - (I6 + J2)									
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	25,540,764.00	0.00	25,540,764.00	32,117,962.00	0.00	32,117,962.00	25.8%
Education Protection Account State Aid - Current Year		8012	1,414,344.00	0.00	1,414,344.00	1,414,257.00	0.00	1,414,257.00	0.0%
State Aid - Prior Years		8019	137,097.00	0.00	137,097.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	335,485.00	0.00	335,485.00	335,485.00	0.00	335,485.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	27.00	0.00	27.00	27.00	0.00	27.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	53,233,469.00	0.00	53,233,469.00	54,200,469.00	0.00	54,200,469.00	1.8%
Unsecured Roll Taxes		8042	1,165,901.00	0.00	1,165,901.00	1,165,901.00	0.00	1,165,901.00	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)	
Prior Years' Taxes		8043	11,724.00	0.00	11,724.00	11,724.00	0.00	11,724.00	0.0%
Supplemental Taxes		8044	873,037.00	0.00	873,037.00	873,037.00	0.00	873,037.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,269,858.00	0.00	2,269,858.00	2,269,858.00	0.00	2,269,858.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	769,685.00	0.00	769,685.00	769,685.00	0.00	769,685.00	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			85,751,391.00	0.00	85,751,391.00	93,158,405.00	0.00	93,158,405.00	8.6%
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	(16,786,009.00)	0.00	(16,786,009.00)	(17,290,365.00)	0.00	(17,290,365.00)	3.0%
Property Taxes Transfers		8097	0.00	1,298,224.00	1,298,224.00	0.00	1,298,224.00	1,298,224.00	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			68,965,382.00	1,298,224.00	70,263,606.00	75,868,040.00	1,298,224.00	77,166,264.00	9.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,274,904.00	1,274,904.00	0.00	1,274,904.00	1,274,904.00	0.0%
Special Education Discretionary Grants		8182	0.00	147,034.00	147,034.00	0.00	147,034.00	147,034.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,083,643.00	1,083,643.00	0.00	0.00	0.00	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		188,604.00	188,604.00		188,647.00	188,647.00	-10.5%
Title III, Part A, Immigrant Student Program	4201	8290		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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,243.00	7,452,356.00	7,473,599.00	0.00	6,075,174.00	6,075,174.00	-18.7%
TOTAL, OTHER STATE REVENUE			1,449,496.00	8,907,189.00	10,356,685.00	1,390,811.00	7,114,582.00	8,505,393.00	-17.9%
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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	141,000.00	0.00	141,000.00	145,000.00	0.00	145,000.00	2.8%
Interest		8660	466,884.00	0.00	466,884.00	50,000.00	0.00	50,000.00	-89.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	26,000.00	0.00	26,000.00	28,000.00	0.00	28,000.00	7.7%
Interagency Services		8677	260,927.00	17,940.00	278,867.00	304,338.00	0.00	304,338.00	9.1%
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									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	825,942.00	87,546.00	913,488.00	639,000.00	30,568.00	669,568.00	-26.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,523,697.00	3,523,697.00		4,038,157.00	4,038,157.00	14.6%
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			1,720,753.00	3,979,183.00	5,699,936.00	1,165,338.00	4,418,725.00	5,584,063.00	-2.0%
TOTAL, REVENUES			72,135,631.00	25,505,695.00	97,641,326.00	78,424,189.00	15,473,972.00	93,898,161.00	-3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,593,151.00	7,144,167.00	32,737,318.00	26,848,090.00	5,240,861.00	32,088,951.00	-2.0%
Certificated Pupil Support Salaries		1200	1,437,723.00	860,213.00	2,297,936.00	2,113,322.00	347,290.00	2,460,612.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,308,745.00	549,730.00	3,858,476.00	3,968,061.00	399,641.00	4,367,702.00	13.2%
Other Certificated Salaries		1900	53,258.00	228,810.00	282,068.00	41,945.00	221,065.00	263,010.00	-6.7%
TOTAL, CERTIFICATED SALARIES			30,392,878.00	8,782,940.00	39,175,818.00	32,971,418.00	6,208,877.00	39,180,295.00	0.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	307,513.00	2,692,895.00	3,000,408.00	588,196.00	2,549,953.00	3,238,149.00	7.9%
Classified Support Salaries		2200	2,217,328.00	955,293.00	3,172,621.00	2,367,756.00	856,411.00	3,224,167.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	573,623.00	780,219.00	1,353,842.00	631,589.00	784,337.00	1,415,926.00	4.6%
Clerical, Technical and Office Salaries		2400	3,261,634.00	430,284.00	3,691,918.00	3,605,501.00	179,836.00	3,785,337.00	2.5%
Other Classified Salaries		2900	616,800.00	106,998.00	723,798.00	609,575.00	26,913.00	636,488.00	-12.1%

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)	
TOTAL, CLASSIFIED SALARIES			6,976,898.00	4,965,689.00	11,942,587.00	7,902,617.00	4,397,450.00	12,300,067.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,940,859.00	5,511,778.00	10,452,637.00	5,627,710.00	5,248,446.00	10,776,156.00	3.1%
PERS		3201-3202	1,463,972.00	959,822.00	2,423,794.00	1,627,605.00	898,563.00	2,526,168.00	4.2%
OASDI/Medicare/Alternative		3301-3302	978,286.00	487,911.00	1,476,209.00	1,070,261.00	410,637.00	1,481,098.00	0.3%
Health and Well are Benefits		3401-3402	5,397,476.00	2,081,515.00	7,478,991.00	6,053,058.00	2,087,717.00	8,140,775.00	8.8%
Unemployment Insurance		3501-3502	185,184.00	71,741.00	256,925.00	192,253.00	50,529.00	242,782.00	-5.5%
Workers' Compensation		3601-3602	489,669.00	175,432.00	665,101.00	603,760.00	155,379.00	761,139.00	14.4%
OPEB, Allocated		3701-3702	199,761.00	1,408.00	201,169.00	204,928.00	0.00	204,928.00	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	443,706.00	129,455.00	573,161.00	438,182.00	96,086.00	534,278.00	-6.8%
TOTAL, EMPLOYEE BENEFITS			14,098,925.00	9,429,082.00	23,527,987.00	15,719,757.00	8,947,567.00	24,667,324.00	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,168,288.00	634,617.00	1,802,905.00	300,000.00	434,070.00	734,070.00	-59.3%
Books and Other Reference Materials		4200	107,614.00	70,000.00	177,614.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	3,219,706.00	3,783,564.00	7,003,270.00	5,028,213.00	1,192,813.00	6,211,026.00	-11.3%
Noncapitalized Equipment		4400	705,908.00	439,908.00	1,145,816.00	147,800.00	19,000.00	166,800.00	-85.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,201,516.00	4,928,089.00	10,129,605.00	5,476,013.00	1,635,883.00	7,111,896.00	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	181,140.00	226,523.00	407,663.00	187,701.00	71,843.00	259,544.00	-36.3%
Dues and Memberships		5300	21,375.00	971.00	22,346.00	22,393.00	800.00	23,193.00	3.8%
Insurance		5400 - 5450	1,115,534.00	0.00	1,115,534.00	1,193,072.00	0.00	1,193,072.00	7.0%
Operations and Housekeeping Services		5500	2,630,160.00	12,300.00	2,642,460.00	2,668,700.00	12,000.00	2,680,700.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263,855.00	361,783.00	625,638.00	110,350.00	141,100.00	251,450.00	-59.8%
Transfers of Direct Costs		5710	(208,433.00)	208,433.00	0.00	(4,000.00)	4,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,705,579.00	4,178,941.00	6,884,520.00	2,413,607.00	2,521,423.00	4,935,030.00	-28.3%
Communications		5900	121,800.00	113,773.00	235,573.00	130,500.00	600.00	131,100.00	-44.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,831,030.00	5,102,724.00	11,933,754.00	6,722,323.00	2,751,766.00	9,474,089.00	-20.6%
CAPITAL OUTLAY									

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)	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,980.00	0.00	10,980.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,555,983.00	1,555,983.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	146,281.00	482,779.00	629,060.00	40,000.00	6,000.00	46,000.00	-92.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6800	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			157,261.00	2,038,762.00	2,196,023.00	40,000.00	6,000.00	46,000.00	-97.9%
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	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	0.00	1,997,140.00	1,997,140.00	0.00	2,000,000.00	2,000,000.00	0.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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)	
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)			25,000.00	1,997,140.00	2,022,140.00	25,000.00	2,000,000.00	2,025,000.00	0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,372,771.00)	1,372,771.00	0.00	(1,379,523.00)	1,379,523.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(82,046.00)	0.00	(82,046.00)	(100,855.00)	0.00	(100,855.00)	22.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,454,817.00)	1,372,771.00	(82,046.00)	(1,480,378.00)	1,379,523.00	(100,855.00)	22.9%
TOTAL, EXPENDITURES			62,228,691.00	38,617,177.00	100,845,868.00	67,376,750.00	27,327,066.00	94,703,816.00	-6.1%
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	24,505.00	24,505.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	24,505.00	24,505.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,360.00	0.00	25,360.00	25,360.00	0.00	25,360.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,360.00	0.00	25,360.00	25,360.00	0.00	25,360.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									

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)	
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	(11,270,659.00)	11,270,659.00	0.00	(12,766,624.00)	12,766,624.00	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			(11,270,659.00)	11,270,659.00	0.00	(12,766,624.00)	12,766,624.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(11,296,019.00)	11,295,164.00	(855.00)	(12,791,984.00)	12,766,624.00	(25,360.00)	2,866.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,640.00	86,640.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			86,640.00	86,640.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	63,794.00	58,781.00	-7.9%
3) Employee Benefits		3000-3999	39,469.00	42,890.00	8.7%
4) Books and Supplies		4000-4999	1,627.00	2,227.00	36.9%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	250.00	-75.0%
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	6,110.00	7,852.00	28.5%
9) TOTAL, EXPENDITURES			112,000.00	112,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,360.00)	(25,360.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,360.00	25,360.00	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			25,360.00	25,360.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00	0.0%
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,908.00	22,908.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(18,643.15)		
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	13,211.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	362.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(5,069.48)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	61.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			61.26		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(5,150.74)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	86,640.00	86,640.00	0.0%
TOTAL, FEDERAL REVENUE			86,640.00	86,640.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			86,640.00	86,640.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,469.00	34,716.00	17.8%
Clerical, Technical and Office Salaries		2400	14,000.00	2,000.00	-85.7%
Other Classified Salaries		2900	20,325.00	22,065.00	8.6%
TOTAL, CLASSIFIED SALARIES			63,794.00	58,781.00	-7.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,331.00	13,021.00	-9.1%
OASDI/Medicare/Alternative		3301-3302	4,880.00	4,496.00	-7.9%
Health and Welfare Benefits		3401-3402	18,016.00	23,934.00	32.8%
Unemployment Insurance		3501-3502	785.00	294.00	-62.5%
Workers' Compensation		3601-3602	861.00	905.00	5.1%
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	596.00	240.00	-59.7%
TOTAL, EMPLOYEE BENEFITS			39,469.00	42,896.00	8.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,627.00	2,227.00	36.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,627.00	2,227.00	36.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	250.00	-75.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	250.00	-75.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	6,110.00	7,852.00	28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,110.00	7,852.00	28.5%
TOTAL, EXPENDITURES			112,000.00	112,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,360.00	25,360.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,271.00	11,271.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,271.00	11,271.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,271.00	11,271.00	0.0%
2) Ending Balance, June 30 (E + F1e)			11,271.00	11,271.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,271.00	11,271.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,121.26		
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			20,121.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,812.17		
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			8,812.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			11,309.09		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,943,086.00	2,654,971.00	-9.8%
3) Other State Revenue		8300-8599	160,000.00	198,627.00	24.1%
4) Other Local Revenue		8600-8799	(7,575.00)	0.00	-100.0%
5) TOTAL, REVENUES			3,095,511.00	2,853,598.00	-7.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	760,467.00	976,884.00	28.5%
3) Employee Benefits		3000-3999	364,629.00	472,948.00	33.4%
4) Books and Supplies		4000-4999	1,339,876.00	1,503,300.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	73,884.00	76,550.00	3.6%
6) Capital Outlay		6000-6999	225,000.00	150,000.00	-33.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,936.00	93,003.00	22.5%
9) TOTAL, EXPENDITURES			2,829,814.00	3,272,685.00	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			265,697.00	(419,087.00)	-257.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			265,697.00	(419,087.00)	-257.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	638,249.00	903,946.00	41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			638,249.00	903,946.00	41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			638,249.00	903,946.00	41.6%
2) Ending Balance, June 30 (E + F1e)			903,946.00	484,859.00	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	21,335.81	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	882,610.19	484,859.00	-45.1%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	472,545.92		
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	(11.60)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	21,335.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) TOTAL, ASSETS			495,212.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(11.59)		
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			(11.59)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			495,223.72		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,840,023.00	2,654,971.00	-6.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	103,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,943,086.00	2,654,971.00	-9.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	160,000.00	198,627.00	24.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,000.00	198,627.00	24.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(11,517.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	465.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,477.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(7,575.00)	0.00	-100.0%
TOTAL, REVENUES			3,095,511.00	2,853,598.00	-7.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	613,865.00	829,859.00	35.2%
Classified Supervisors' and Administrators' Salaries		2300	106,187.00	106,187.00	0.0%
Clerical, Technical and Office Salaries		2400	40,435.00	40,839.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			760,487.00	976,884.00	28.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	137,406.00	184,828.00	34.5%
OASDI/Medicare/Alternative		3301-3302	56,595.00	73,053.00	29.1%
Health and Welfare Benefits		3401-3402	143,552.00	191,392.00	33.3%
Unemployment Insurance		3501-3502	3,699.00	4,775.00	29.1%
Workers' Compensation		3601-3602	9,953.00	14,671.00	47.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,424.00	4,219.00	23.2%
TOTAL, EMPLOYEE BENEFITS			354,629.00	472,948.00	33.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	173,300.00	178,300.00	2.9%
Noncapitalized Equipment		4400	40,000.00	40,000.00	0.0%
Food		4700	1,126,578.00	1,285,000.00	14.1%
TOTAL, BOOKS AND SUPPLIES			1,339,878.00	1,503,300.00	12.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.0%
Dues and Memberships		5300	750.00	550.00	-26.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,000.00	40,000.00	5.3%
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	34,134.00	35,000.00	2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,884.00	76,550.00	3.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	225,000.00	150,000.00	-33.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,000.00	150,000.00	-33.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	75,936.00	93,003.00	22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,936.00	93,003.00	22.5%
<b>TOTAL, EXPENDITURES</b>			2,829,814.00	3,272,685.00	15.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	1,400.00	-53.3%
5) TOTAL, REVENUES			3,000.00	1,400.00	-53.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	1,400.00	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	1,400.00	-53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	722,765.00	725,765.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			722,765.00	725,765.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			722,765.00	725,765.00	0.4%
2) Ending Balance, June 30 (E + F1e)			725,765.00	727,165.00	0.2%
<b>Components of Ending Fund Balance</b>					
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	725,765.00	727,165.00	0.2%
Wetlands Mitigation	0000	9760	725,765.00		
Wetlands Mitigation	0000	9760		727,165.00	
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	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	724,143.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			724,143.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			724,143.34		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	1,400.00	-53.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	1,400.00	-53.3%
TOTAL, REVENUES			3,000.00	1,400.00	-53.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,542.00	0.00	-100.0%
5) TOTAL, REVENUES			71,542.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	208,549.00	208,549.00	0.0%
3) Employee Benefits		3000-3999	94,104.00	94,362.00	0.3%
4) Books and Supplies		4000-4999	614,004.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	228,573.00	0.00	-100.0%
6) Capital Outlay		6000-6999	586,718.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,527,580.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,259,528.00	302,911.00	-90.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,187,986.00)	(302,911.00)	-90.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	837,703.00	111,148.00	-86.7%
b) Transfers Out		7600-7629	837,703.00	111,148.00	-86.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,187,986.00)	(302,911.00)	-90.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,543,162.00	10,355,176.00	-23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,543,162.00	10,355,176.00	-23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,543,162.00	10,355,176.00	-23.5%
2) Ending Balance, June 30 (E + F1e)			10,355,176.00	10,052,265.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,355,176.00	10,052,265.00	-2.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,571,590.97		
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	1,183,371.45		
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			11,754,962.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,754,962.42		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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		8580	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	71,542.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,542.00	0.00	-100.0%
TOTAL, REVENUES			71,542.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	190,415.00	190,415.00	0.0%
Clerical, Technical and Office Salaries		2400	18,134.00	18,134.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,549.00	208,549.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,445.00	46,445.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,855.00	14,758.00	-0.7%
Health and Welfare Benefits		3401-3402	28,357.00	28,357.00	0.0%
Unemployment Insurance		3501-3502	974.00	973.00	-0.1%
Workers' Compensation		3601-3602	2,550.00	2,907.00	14.0%
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	923.00	922.00	-0.1%
TOTAL, EMPLOYEE BENEFITS			94,104.00	94,382.00	0.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	331,369.00	0.00	-100.0%
Noncapitalized Equipment		4400	282,635.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			614,004.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	228,573.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			228,573.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	16,817.00	0.00	-100.0%
Land Improvements		6170	32,603.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	523,037.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,261.00	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			586,718.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,527,580.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,527,580.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,259,528.00	302,911.00	-90.7%
<b>INTERFUND TRANSFERS</b>					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8819	837,703.00	111,148.00	-86.7%
(a) TOTAL, INTERFUND TRANSFERS IN			837,703.00	111,148.00	-86.7%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	837,703.00	111,148.00	-86.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			837,703.00	111,148.00	-86.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,885,555.00	4,020,000.00	-41.6%
5) TOTAL, REVENUES			6,885,555.00	4,020,000.00	-41.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,424.00	106,570.00	0.1%
3) Employee Benefits		3000-3999	44,957.00	45,164.00	0.5%
4) Books and Supplies		4000-4999	97,466.00	5,000.00	-94.9%
5) Services and Other Operating Expenditures		5000-5999	184,387.00	135,000.00	-26.8%
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			433,234.00	291,734.00	-32.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,452,321.00	3,728,266.00	-42.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,050,000.00	1,050,000.00	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			(1,050,000.00)	(1,050,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,402,321.00	2,678,266.00	-50.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,610,137.00	8,012,458.00	207.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,137.00	8,012,458.00	207.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,137.00	8,012,458.00	207.0%
2) Ending Balance, June 30 (E + F1e)			8,012,458.00	10,690,724.00	33.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,012,458.00	10,690,724.00	33.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,032,026.82		
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			9,032,026.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,032,026.82		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,500.00	20,000.00	21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,859,055.00	4,000,000.00	-41.7%
Other Local Revenue					
All Other Local Revenue		8689	10,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,885,555.00	4,020,000.00	-41.6%
TOTAL, REVENUES			6,885,555.00	4,020,000.00	-41.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,652.00	98,798.00	0.1%
Clerical, Technical and Office Salaries		2400	7,772.00	7,772.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,424.00	106,570.00	0.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,824.00	23,858.00	0.1%
OASDI/Medicare/Alternative		3301-3302	7,168.00	7,149.00	-0.3%
Health and Welfare Benefits		3401-3402	11,308.00	11,308.00	0.0%
Unemployment Insurance		3501-3502	505.00	506.00	0.2%
Workers' Compensation		3601-3602	1,329.00	1,520.00	14.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	823.00	823.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,957.00	45,164.00	0.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,569.00	5,000.00	-94.8%
Noncapitalized Equipment		4400	1,897.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			97,466.00	5,000.00	-94.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	0.00	-100.0%
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	40,600.00	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	138,787.00	135,000.00	-2.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,387.00	135,000.00	-26.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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		6800	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			433,234.00	291,734.00	-32.7%
<b>INTERFUND TRANSFERS</b>					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,050,000.00	1,050,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	1,050,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,050,000.00)	(1,050,000.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,649.00	35,649.00	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,649.00	35,649.00	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,649.00	35,649.00	16.3%
2) Ending Balance, June 30 (E + F1e)			35,649.00	35,649.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,649.00	35,649.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(21,748.38)		
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	(309.98)		
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			(22,058.36)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(309.98)		
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			(309.98)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(21,748.38)		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,050.00	6,000.00	48.1%
5) TOTAL, REVENUES			4,050.00	6,000.00	48.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,134.00	0.00	-100.0%
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			6,134.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,084.00)	6,000.00	-387.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,505.00	0.00	-100.0%
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			(24,505.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(26,589.00)	6,000.00	-122.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,934,392.00	1,907,803.00	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,934,392.00	1,907,803.00	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,934,392.00	1,907,803.00	-1.4%
2) Ending Balance, June 30 (E + F1e)			1,907,803.00	1,913,803.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,907,803.00	1,913,803.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,931,987.04		
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			1,931,987.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,931,987.04		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	6,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,050.00	6,000.00	48.1%
TOTAL, REVENUES			4,050.00	6,000.00	48.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,134.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,134.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,134.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,505.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,505.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,505.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,399,592.00	9,188,052.00	-11.6%
5) TOTAL, REVENUES			10,399,592.00	9,188,052.00	-11.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,400.00	28,000.00	-27.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,224,944.00	7,263,371.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,263,344.00	7,311,371.00	0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,136,248.00	1,876,681.00	-40.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050,000.00	1,050,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8080-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	1,050,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,186,248.00	2,926,681.00	-30.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,813,387.00	18,999,635.00	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,813,387.00	18,999,635.00	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,813,387.00	18,999,635.00	28.3%
2) Ending Balance, June 30 (E + F1e)			18,999,635.00	21,926,316.00	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,999,635.00	21,926,316.00	15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,800,981.61		
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	21,389.07		
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			17,822,370.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,822,370.68		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	6,369,592.00	6,553,052.00	4.5%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	35,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,000,000.00	2,500,000.00	-37.5%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			10,399,592.00	9,188,052.00	-11.6%
TOTAL, REVENUES			10,399,592.00	9,188,052.00	-11.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,400.00	28,000.00	-27.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,400.00	28,000.00	-27.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,856,880.00	4,781,624.00	-1.5%
Other Debt Service - Principal		7439	2,368,064.00	2,501,747.00	5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,224,944.00	7,283,371.00	0.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>TOTAL, EXPENDITURES</b>			7,263,344.00	7,311,371.00	0.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,050,000.00	1,050,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	1,050,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,050,000.00	1,050,000.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,587,166.44	5,587,166.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,587,166.44	5,587,166.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,587,166.44	5,587,166.44	0.0%
2) Ending Balance, June 30 (E + F1e)			5,587,166.44	5,587,166.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,587,166.44	5,587,166.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	125.00	0.00	-100.0%
5) TOTAL, REVENUES			125.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			125.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			125.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,295.00	7,420.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,295.00	7,420.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,295.00	7,420.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			7,420.00	7,420.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,420.00	7,420.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,308.54		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			7,308.54		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			7,308.54		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	125.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125.00	0.00	-100.0%
TOTAL, REVENUES			125.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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 + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	0.00	-100.0%
5) TOTAL, REVENUES			500.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,500.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,000.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	163,775.00	162,775.00	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,775.00	162,775.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			163,775.00	162,775.00	-0.6%
2) Ending Net Position, June 30 (E + F1e)			162,775.00	162,775.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	162,775.00	162,775.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	162,584.97		
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) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			162,584.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			162,584.97		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	0.00	-100.0%
TOTAL, REVENUES			500.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%



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			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,500.00	0.00	-100.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,500.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,678.30	6,678.30	7,053.05	6,927.00	6,927.00	7,053.05
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,678.30	6,678.30	7,053.05	6,927.00	6,927.00	7,053.05
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	18.67	18.67	18.67	18.67	18.67	18.67
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	18.67	18.67	18.67	18.67	18.67	18.67

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)	6,696.97	6,696.97	7,071.72	6,945.67	6,945.67	7,071.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			9,374,334.00	5,842,090.00	5,431,883.00	1,430,038.00	(678,999.00)	(6,594,416.00)	26,349,095.00	18,959,632.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,831,086.00	918,856.00	3,074,335.00	2,344,839.00	2,614,685.00	34,512,454.00	5,687,769.00	1,419,670.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,782,312.00	6,468,897.00	7,324,815.00	6,994,739.00	6,650,067.00	1,603,310.00	13,036,344.00	6,607,988.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026.00	254,353.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	418,982.00	5,139,834.00	248,635.00	2,540,863.00	(1,880,035.00)	34,367.00	(40,888.00)	(212,176.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,532,244.00)	(410,207.00)	(4,001,845.00)	(2,109,037.00)	(5,915,417.00)	32,943,511.00	(7,389,463.00)	(5,400,504.00)
F. ENDING CASH (A + E)			5,842,090.00	5,431,883.00	1,430,038.00	(678,999.00)	(6,994,416.00)	26,349,095.00	18,959,632.00	13,559,128.00
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			13,559,128.00	8,073,331.00	26,615,837.00	21,172,893.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,761,040.00	2,332,805.00	2,502,491.00	3,792,162.00	0.00	(2.00)	33,532,219.00	33,532,219.00
Property Taxes	8020-8079		(16,543.00)	22,522,635.00	863,986.00	3,558,883.00		(1.00)	59,626,186.00	59,626,186.00
Miscellaneous Funds	8080-8099		(2,674,064.00)	(1,337,036.00)	(1,337,036.00)	(755,152.00)		1.00	(15,992,141.00)	(15,992,141.00)
Federal Revenue	8100-8299		10,001.00	50,127.00	86,904.00	1,422,865.00		2.00	2,642,441.00	2,642,441.00
Other State Revenue	8300-8599		470,054.00	900,892.00	176,494.00	3,513,755.00			8,505,393.00	8,505,393.00
Other Local Revenue	8600-8799		431,422.00	358,937.00	557,933.00	1,301,114.00		(2.00)	5,584,063.00	5,584,063.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			981,910.00	24,828,160.00	2,850,772.00	12,833,627.00	0.00	(2.00)	93,898,161.00	93,898,161.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,275,858.00	3,223,351.00	3,489,392.00	3,762,582.00	0.00	(10.00)	39,180,295.00	39,180,295.00
Classified Salaries	2000-2999		1,116,228.00	1,060,323.00	1,027,627.00	1,157,680.00		1.00	12,300,067.00	12,300,067.00
Employee Benefits	3000-3999		1,715,852.00	1,700,048.00	1,727,992.00	6,206,106.00		1.00	24,667,324.00	24,667,324.00
Books and Supplies	4000-4999		283,380.00	132,460.00	400,442.00	3,961,635.00		1.00	7,111,896.00	7,111,896.00
Services	5000-5999		642,625.00	447,409.00	527,172.00	2,402,415.00			9,474,089.00	9,474,089.00
Capital Outlay	6000-6599		726.00	658.00	1,495.00	11,248.00		1.00	46,000.00	46,000.00
Other Outgo	7000-7499					1,960,636.00			1,924,145.00	1,924,145.00
Interfund Transfers Out	7600-7629					25,360.00			25,360.00	25,360.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			7,034,669.00	6,564,249.00	7,174,120.00	19,487,662.00	0.00	(6.00)	94,729,176.00	94,729,176.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	0.00
Accounts Receivable	9200-9299		21,312.00	38,578.00	22,504.00	(5,967,659.00)			6,735,046.00	6,735,046.00
Due From Other Funds	9310								0.00	0.00
Stores	9320								0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	21,312.00	38,578.00	22,504.00	(5,967,659.00)	0.00	0.00	6,735,045.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			1,719,913.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	0.00	0.00	1,719,913.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	566,962.00	278,595.00	(1,119,595.00)	(950,410.00)	0.00	0.00	5,015,133.00	
E. NET INCREASE/DECREASE (B - C + D)			(5,485,797.00)	18,542,506.00	(5,442,944.00)	(7,614,445.00)	0.00	4.00	4,184,118.00	(831,015.00)
F. ENDING CASH (A + E)			8,073,331.00	26,615,637.00	21,172,893.00	13,558,448.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									13,558,452.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,558,448.00	10,094,498.00	9,618,562.00	5,668,189.00	3,524,533.00	(2,474,377.00)	31,502,768.00	23,797,741.00
B. RECEIPTS										
LCOFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,758,806.00	1,758,806.00	3,522,172.00	3,165,852.00	3,165,852.00	3,522,172.00	3,165,852.00	3,165,852.00
Property Taxes	8020-8079		22,266.00	159.00	1,089,077.00		134,343.00	32,306,435.00	125,962.00	
Miscellaneous Funds	8080-8099			(1,049,895.00)	(2,099,791.00)	(1,399,861.00)	(1,399,861.00)	(1,399,861.00)	(1,399,861.00)	(1,399,861.00)
Federal Revenue	8100-8299		12,555.00	7,810.00		16,953.00	2,845.00	2,155.00	988,537.00	151.00
Other State Revenue	8300-8599				116,509.00	179,715.00	363,945.00	233,254.00	2,244,754.00	95,493.00
Other Local Revenue	8600-8799		190,509.00	199,284.00	386,026.00	378,055.00	335,912.00	707,449.00	388,452.00	348,972.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,984,136.00	916,164.00	3,013,993.00	2,340,714.00	2,603,036.00	35,371,604.00	5,513,596.00	2,210,607.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,803,536.00	3,240,491.00	3,308,842.00	3,215,691.00	3,524,215.00	181,254.00	6,396,755.00	3,275,992.00
Classified Salaries	2000-2999		833,655.00	956,936.00	968,490.00	996,598.00	1,063,222.00	152,814.00	1,976,078.00	1,075,504.00
Employee Benefits	3000-3999		1,548,281.00	1,704,488.00	1,720,288.00	1,714,524.00	1,714,623.00	83,212.00	3,392,636.00	1,738,805.00
Books and Supplies	4000-4999		29,994.00	104,961.00	481,474.00	174,622.00	101,135.00	386,884.00	174,346.00	135,118.00
Services	5000-5999		647,344.00	519,273.00	729,091.00	918,452.00	358,423.00	619,133.00	1,237,920.00	424,832.00
Capital Outlay	6000-6599		4,258.00	5,785.00	4,816.00	5,346.00	5,810.00	5,529.00		328.00
Other Outgo	7000-7499						(45,517.00)			9,026.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,867,068.00	6,531,934.00	7,213,001.00	7,025,233.00	6,721,911.00	1,428,826.00	13,177,735.00	6,659,605.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	4,104,054.00	5,488,391.00	241,300.00	2,530,279.00	110,855.00	26,117.00	77,138.00	42,177.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	3,685,072.00	348,557.00	(7,335.00)	(10,584.00)	1,990,890.00	(8,250.00)	118,026.00	254,353.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	418,982.00	5,139,834.00	248,635.00	2,540,863.00	(1,880,035.00)	34,367.00	(40,888.00)	(212,176.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,463,950.00)	(475,936.00)	(3,950,373.00)	(2,143,656.00)	(5,998,910.00)	33,977,145.00	(7,705,027.00)	(4,661,174.00)
F. ENDING CASH (A + E)			10,094,498.00	9,618,562.00	5,668,189.00	3,524,533.00	(2,474,377.00)	31,502,768.00	23,797,741.00	19,136,567.00
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			19,136,567.00	14,285,180.00	34,171,282.00	29,375,276.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,522,172.00	3,165,852.00	3,165,852.00	3,522,172.00		(4.00)	36,601,408.00	36,601,408.00
Property Taxes	8020-8079		(17,040.00)	23,198,315.00	889,905.00	3,665,649.00		1.00	61,414,972.00	61,414,972.00
Miscellaneous Funds	8080-8099		(2,744,408.00)	(1,372,208.00)	(1,372,208.00)	(775,017.00)		(1.00)	(16,412,833.00)	(16,412,833.00)
Federal Revenue	8100-8299		9,614.00	48,186.00	83,538.00	1,367,761.00			2,540,105.00	2,540,105.00
Other State Revenue	8300-8599		441,296.00	845,588.00	165,696.00	3,298,784.00		1.00	7,985,035.00	7,985,035.00
Other Local Revenue	8600-8799		431,422.00	358,937.00	557,933.00	1,301,114.00		(2.00)	5,584,063.00	5,584,063.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			1,643,056.00	26,244,670.00	3,490,716.00	12,380,463.00	0.00	(5.00)	97,712,750.00	97,712,750.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,342,544.00	3,288,968.00	3,560,414.00	3,839,176.00		2.00	39,977,880.00	39,977,880.00
Classified Salaries	2000-2999		1,128,193.00	1,071,689.00	1,038,642.00	1,170,089.00			12,431,910.00	12,431,910.00
Employee Benefits	3000-3999		1,754,445.00	1,738,285.00	1,766,857.00	6,345,693.00		2.00	25,222,139.00	25,222,139.00
Books and Supplies	4000-4999		192,872.00	90,154.00	272,546.00	2,696,336.00			4,840,442.00	4,840,442.00
Services	5000-5999		642,625.00	447,409.00	527,172.00	2,402,415.00			9,474,089.00	9,474,089.00
Capital Outlay	6000-6599		726.00	658.00	1,495.00	11,248.00		1.00	46,000.00	46,000.00
Other Outgo	7000-7499					1,960,636.00			1,924,145.00	1,924,145.00
Interfund Transfers Out	7600-7629					25,360.00			25,360.00	25,360.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			7,061,405.00	6,637,163.00	7,167,126.00	18,450,953.00	0.00	5.00	93,941,965.00	93,941,965.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	0.00
Accounts Receivable	9200-9299		21,312.00	38,578.00	22,504.00	(5,967,659.00)			6,735,046.00	6,735,046.00
Due From Other Funds	9310								0.00	0.00
Stores	9320								0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	21,312.00	38,578.00	22,504.00	(5,967,659.00)	0.00	0.00	6,735,046.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)			1,719,913.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	(545,650.00)	(240,017.00)	1,142,100.00	(5,007,249.00)	0.00	0.00	1,719,913.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	566,962.00	278,595.00	(1,119,596.00)	(960,410.00)	0.00	0.00	5,015,133.00	
E. NET INCREASE/DECREASE (B - C + D)			(4,851,387.00)	19,886,102.00	(4,796,006.00)	(7,030,900.00)	0.00	(10.00)	8,785,918.00	3,770,785.00
F. ENDING CASH (A + E)			14,285,180.00	34,171,282.00	29,375,276.00	22,344,376.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									22,344,366.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

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

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

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

Signed

Date of  
Meeting: Jun  
21,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Carrie Carlson
Title:	Director of Business Services
Telephone:	(916) 645-6350
E-mail:	



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	75,868,040.00	5.85%	80,305,323.00	4.97%	84,299,230.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,390,811.00	0.00%	1,390,811.00	0.00%	1,390,811.00
4. Other Local Revenues	8600-8799	1,165,338.00	0.00%	1,165,338.00	0.00%	1,165,338.00
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	(12,766,624.00)	1.00%	(12,894,034.00)	1.03%	(13,027,142.00)
6. Total (Sum lines A1 thru A5c)		65,657,565.00	6.56%	69,967,438.00	5.52%	73,828,237.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,971,418.00		33,984,189.00
b. Step & Column Adjustment				491,283.00		501,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				521,488.00		195,558.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,971,418.00	3.07%	33,984,189.00	2.05%	34,681,716.00
2. Classified Salaries						
a. Base Salaries				7,902,617.00		8,004,155.00
b. Step & Column Adjustment				62,684.00		62,889.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				38,854.00		10,538.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,902,617.00	1.28%	8,004,155.00	0.92%	8,077,582.00
3. Employee Benefits	3000-3999	15,719,757.00	4.00%	16,348,086.00	1.43%	16,582,314.00
4. Books and Supplies	4000-4999	5,476,013.00	-41.48%	3,204,559.00	6.24%	3,404,559.00
5. Services and Other Operating Expenditures	5000-5999	6,722,323.00	0.00%	6,722,323.00	0.00%	6,722,323.00
6. Capital Outlay	6000-6999	40,000.00	0.00%	40,000.00	0.00%	40,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,480,378.00)	0.00%	(1,480,378.00)	0.00%	(1,480,378.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	0.00%	25,360.00	1,645.06%	442,548.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		67,402,110.00	-0.78%	66,873,294.00	2.43%	68,495,664.00

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(1,744,545.00)		3,094,144.00		5,332,673.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,011,231.00		11,266,686.00		14,360,830.00
2. Ending Fund Balance (Sum lines C and D1)		11,266,686.00		14,360,830.00		19,693,403.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	4,693,802.00		9,528,418.00		14,651,126.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
2. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,266,686.00		14,360,830.00		19,693,403.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
c. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,567,884.00		4,827,412.00		5,037,277.00
<b>F. ASSUMPTIONS</b>						

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
B1d: 23-24: 3.0 FTE growth teachers, 1.0 FTE counselor, transfer 4.0 FTE teachers from restricted IPI funds. 24-25: 2.0 growth teachers, 1.0 FTE counselor. B2d. 23-24: 1.0 FTE grounds custodian. 24-25: .375 FTE library clerk.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,298,224.00	0.00%	1,298,224.00	0.00%	1,298,224.00
2. Federal Revenues	8100-8299	2,642,441.00	-3.87%	2,540,105.00	0.00%	2,540,105.00
3. Other State Revenues	8300-8599	7,114,582.00	-7.31%	6,594,224.00	0.00%	6,594,224.00
4. Other Local Revenues	8600-8799	4,418,725.00	0.00%	4,418,725.00	0.00%	4,418,725.00
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	12,766,624.00	1.00%	12,894,034.00	1.03%	13,027,142.00
6. Total (Sum lines A1 thru A5c)		28,240,596.00	-1.75%	27,745,312.00	0.48%	27,878,420.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,208,877.00		5,993,691.00
b. Step & Column Adjustment				90,650.00		87,508.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(305,836.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,208,877.00	-3.47%	5,993,691.00	1.46%	6,081,199.00
2. Classified Salaries						
a. Base Salaries				4,397,450.00		4,427,755.00
b. Step & Column Adjustment				58,486.00		58,889.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(28,181.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,397,450.00	0.69%	4,427,755.00	1.33%	4,486,644.00
3. Employee Benefits	3000-3999	8,947,567.00	-0.82%	8,874,053.00	0.15%	8,887,170.00
4. Books and Supplies	4000-4999	1,635,883.00	0.00%	1,635,883.00	0.00%	1,635,883.00
5. Services and Other Operating Expenditures	5000-5999	2,751,766.00	0.00%	2,751,766.00	0.00%	2,751,766.00
6. Capital Outlay	6000-6999	6,000.00	0.00%	6,000.00	0.00%	6,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,379,523.00	0.00%	1,379,523.00	0.00%	1,379,523.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,327,066.00	-0.95%	27,068,671.00	0.59%	27,228,185.00

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		913,530.00		676,641.00		650,235.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		4,223,607.00		5,137,137.00		5,813,778.00
2. Ending Fund Balance (Sum lines C and D1)						
		5,137,137.00		5,813,778.00		6,464,013.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,137,137.00		5,813,778.00		6,464,013.00
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)		5,137,137.00		5,813,778.00		6,464,013.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
B1d. 23-24: Transfer 4.0 FTE teachers from IPI funding to unrestricted funding.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	77,166,264.00	5.75%	81,603,547.00	4.89%	85,597,454.00
2. Federal Revenues	8100-8299	2,642,441.00	-3.87%	2,540,105.00	0.00%	2,540,105.00
3. Other State Revenues	8300-8599	8,505,393.00	-6.12%	7,985,035.00	0.00%	7,985,035.00
4. Other Local Revenues	8600-8799	5,584,063.00	0.00%	5,584,063.00	0.00%	5,584,063.00
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)		93,898,161.00	4.06%	97,712,750.00	4.09%	101,706,657.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				39,180,295.00		39,977,880.00
b. Step & Column Adjustment				581,933.00		589,477.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				215,652.00		195,658.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,180,295.00	2.04%	39,977,880.00	1.96%	40,762,915.00
2. Classified Salaries						
a. Base Salaries				12,300,067.00		12,431,910.00
b. Step & Column Adjustment				121,170.00		121,778.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				10,673.00		10,538.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,300,067.00	1.07%	12,431,910.00	1.06%	12,564,226.00
3. Employee Benefits	3000-3999	24,667,324.00	2.25%	25,222,139.00	0.98%	25,469,484.00
4. Books and Supplies	4000-4999	7,111,896.00	-31.94%	4,840,442.00	4.13%	5,040,442.00
5. Services and Other Operating Expenditures	5000-5999	9,474,089.00	0.00%	9,474,089.00	0.00%	9,474,089.00
6. Capital Outlay	6000-6999	46,000.00	0.00%	46,000.00	0.00%	46,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,025,000.00	0.00%	2,025,000.00	0.00%	2,025,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,855.00)	0.00%	(100,855.00)	0.00%	(100,855.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	0.00%	25,360.00	1,645.06%	442,548.00
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)		94,729,176.00	-0.83%	93,941,965.00	1.90%	95,723,849.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

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)		(831,015.00)		3,770,785.00		5,982,808.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,234,838.00		16,403,823.00		20,174,608.00
2. Ending Fund Balance (Sum lines C and D1)		16,403,823.00		20,174,608.00		26,157,416.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	5,137,137.00		5,813,778.00		6,464,013.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,693,802.00		9,528,418.00		14,651,126.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
2. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,403,823.00		20,174,608.00		26,157,416.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,841,875.00		2,818,259.00		2,871,715.00
c. Unassigned/Unappropriated	9790	3,726,009.00		2,009,153.00		2,165,562.00
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)		6,567,884.00		4,827,412.00		5,037,277.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.93%		5.14%		5.26%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<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				
<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>		6,927.00		7,108.00		7,179.00
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		94,729,176.00		93,941,965.00		95,723,849.00
<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>		94,729,176.00		93,941,965.00		95,723,849.00
<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>		2,841,875.28		2,818,258.95		2,871,715.47
<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>		2,841,875.28		2,818,258.95		2,871,715.47
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6,927.00
District's ADA Standard Percentage Level:	1.0%

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

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	6,858	6,947		
	Charter School				
	<b>Total ADA</b>	<b>6,858</b>	<b>6,947</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	6,975	6,947		
	Charter School				
	<b>Total ADA</b>	<b>6,975</b>	<b>6,947</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	6,947	7,053		
	Charter School		0		
	<b>Total ADA</b>	<b>6,947</b>	<b>7,053</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	7,053			
	Charter School	0			
	<b>Total ADA</b>	<b>7,053</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

6,927.0

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	7,159	7,206	
Charter School			
<b>Total Enrollment</b>	<b>7,159</b>	<b>7,206</b>	<b>N/A</b>
Second Prior Year (2020-21)			
District Regular	7,281	7,034	
Charter School			
<b>Total Enrollment</b>	<b>7,281</b>	<b>7,034</b>	<b>3.4%</b>
First Prior Year (2021-22)			
District Regular	7,209	7,296	
Charter School			
<b>Total Enrollment</b>	<b>7,209</b>	<b>7,296</b>	<b>N/A</b>

Budget Year (2022-23)		
District Regular		7,369
Charter School		
<b>Total Enrollment</b>		<b>7,369</b>

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	6,947	7,206	96.4%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>6,947</b>	<b>7,206</b>	
Second Prior Year (2020-21)	District Regular	6,947	7,034	98.8%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>6,947</b>	<b>7,034</b>	
First Prior Year (2021-22)	District Regular	6,678	7,296	91.5%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>6,678</b>	<b>7,296</b>	
Historical Average Ratio:				95.6%

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

96.1%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	6,927	7,369	94.0%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>6,927</b>	<b>7,369</b>		
1st Subsequent Year (2023-24)	District Regular	7,108	7,443	95.5%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>7,108</b>	<b>7,443</b>		
2nd Subsequent Year (2024-25)	District Regular	7,179	7,517	95.5%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>7,179</b>	<b>7,517</b>		

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

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

- 1a. STANDARD 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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

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

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

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

##### Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,071.72	7,071.72	7,127.00	7,198.00
b. Prior Year ADA (Funded)		7,071.72	7,071.72	7,127.00
c. Difference (Step 1a minus Step 1b)		0.00	55.28	71.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	.78%	1.00%

##### Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	68,828,285.00	75,868,040.00	80,305,323.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	4,515,135.50	4,081,700.55	3,228,273.98
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

##### Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

6.6%	6.2%	5.0%
5.56% to 7.56%	5.16% to 7.16%	4.02% to 6.02%

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

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	58,659,186.00	59,626,186.00	61,414,972.00	63,257,421.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	85,614,294.00	93,158,405.00	98,016,380.00	102,413,045.00
District's Projected Change in LCFF Revenue:		8.81%	5.21%	4.49%
LCFF Revenue Standard		5.56% to 7.56%	5.16% to 7.16%	4.02% to 6.02%
Status:		Not Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

The 22-23 adopted budget LCFF calculation includes the \$2.1 billion statewide augmentation to the 2021-22 base grant.

#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
Second Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%
First Prior Year (2021-22)	51,468,701.00	62,228,691.00	82.7%
	Historical Average Ratio:		86.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	56,593,792.00	67,376,750.00	84.0%	Met
1st Subsequent Year (2023-24)	58,336,430.00	66,847,934.00	87.3%	Met
2nd Subsequent Year (2024-25)	59,341,612.00	68,053,116.00	87.2%	Met

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

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



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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.56%	6.16%	5.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.44% to 16.56%	-3.84% to 16.16%	-4.98% to 15.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.56% to 11.56%	1.16% to 11.16%	0.02% to 10.02%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	11,321,099.00		
Budget Year (2022-23)	2,642,441.00	(76.66%)	Yes
1st Subsequent Year (2023-24)	2,540,105.00	(3.87%)	Yes
2nd Subsequent Year (2024-25)	2,540,105.00	0.00%	Yes

**Explanation:**

(required if Yes)

21-22 includes about \$6.9 million in 20-21, primarily ESSER II and III funds. It also includes \$2 million in federal revenues that had previously been categorized as state revenues. Additionally in 22-23, Medi-Cal Billing revenues will be classified as local revenues rather than federal, accounting for \$180k of the reduction. The decrease from 22-23 to 23-24 is due to elimination of the CSI grant budget because we do not know if the district will be eligible for the grant at that time.

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

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

10,356,685.00		
8,505,393.00	(17.88%)	Yes
7,985,035.00	(6.12%)	Yes
7,985,035.00	0.00%	Yes

**Explanation:**

(required if Yes)

Reductions from 21-22 to 22-23: Educator Effectiveness Block Grant \$1.5 million; CTEIG \$176k; Strong Workforce Program \$167k; Learning Recovery Support \$532k; Special Ed Early Intervention Preschool \$925k; KIT \$70k; IPI \$437k; CDFA Farm to Fork \$31k. Increases from 21-22 to 22-23: STRS on-behalf \$168k; Expanded Learning Opportunities \$2.0 million due to the fact that we had to recognize negative revenue in 21-22 to offset the improperly recognized revenue in 20-21 (the state of CA later changed this to federal revenue). 2023-24 and 2024-25 Eliminate CTEIG, SWP and IPI grants.

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

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

5,699,936.00		
5,584,063.00	(2.03%)	Yes
5,584,063.00	0.00%	Yes
5,584,063.00	0.00%	Yes

**Explanation:**

(required if Yes)

Reduction in TRANS interest revenue of \$420k, E-rate reimbursement of \$119k, miscellaneous local grants of \$65k, reimbursement of insurance claim of \$25k; increase in local special ed revenues, due to increase of rate per ADA from \$715 to \$820, of \$515k.

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

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

10,129,605.00		
7,111,896.00	(29.79%)	Yes
4,840,442.00	(31.94%)	Yes
5,040,442.00	4.13%	No

**Explanation:**

(required if Yes)

22-23: \$3.6 million in reductions for carry over and one-time funds; \$299k increase for TK funding, \$478k for increase in special ed funding; 23-24: eliminate Supplemental carry over budgeted in 22-23 adopted; increase technology replacement budget \$250k; 24-25 increase technology replacement budget \$200k

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

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

11,933,754.00		
9,474,089.00	(20.61%)	Yes
9,474,089.00	0.00%	Yes
9,474,089.00	0.00%	Yes

**Explanation:**

(required if Yes)

Decreases due to one-time revenues and carry over in 21-22: \$2.5 million; elimination of TRANS expense: \$470k; decrease in RRM and RDA project budgets: \$175k; Increase in NPS/NPA budgets \$280k, special education legal settlements \$65k; property and liability insurance increase \$87k, election fee \$53k

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	27,377,720.00		
Budget Year (2022-23)	16,731,897.00	(38.88%)	Not Met
1st Subsequent Year (2023-24)	16,109,203.00	(3.72%)	Met
2nd Subsequent Year (2024-25)	16,109,203.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	22,063,359.00		
Budget Year (2022-23)	16,585,985.00	(24.83%)	Not Met
1st Subsequent Year (2023-24)	14,314,531.00	(13.70%)	Not Met
2nd Subsequent Year (2024-25)	14,514,531.00	1.40%	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)

21-22 includes about \$6.9 million in 20-21, primarily ESSER II and III funds. It also includes \$2 million in federal revenues that had previously been categorized as state revenues. Additional in 22-23, Medi-Cal Billing revenues will be classified as local revenues rather than federal, accounting for \$180k of the reduction. The decrease from 22-23 to 23-24 is due to elimination of the CSI grant budget because we do not know if the district will be eligible for the grant at that time.

**Explanation:**

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

Reductions from 21-22 to 22-23: Educator Effectiveness Block Grant \$1.5 million; CTEIG \$176k; Strong Workforce Program \$167k; Learning Recovery Support \$532k; Special Ed Early Intervention Preschool \$925k; KIT \$70k; IPI \$437k; CDFA Farm to Fork \$31k. Increases from 21-22 to 22-23: STRS on-behalf \$168k; Expanded Learning Opportunities \$2.0 million due to the fact that we had to recognize negative revenue in 21-22 to offset the improperly recognized revenue in 20-21 (the state of CA later changed this to federal revenue). 2023-24 and 2024-25 Eliminate CTEIG, SWP and IPI grants.

**Explanation:**

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

Reduction in TRANs interest revenue of \$420k, E-rate reimbursement of \$119k, miscellaneous local grants of \$65k, reimbursement of insurance claim of \$25k; increase in local special ed revenues, due to increase of rate per ADA from \$715 to \$820, of \$515k.

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

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

22-23: \$3.6 million in reductions for carry over and one-time funds; \$299k increase for TK funding, \$478k for increase in special ed funding; 23-24: eliminate Supplemental carry over budgeted in 22-23 adopted; increase technology replacement budget \$250k; 24-25 increase technology replacement budget \$200k

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

Decreases due to one-time revenues and carry over in 21-22: \$2.5 million; elimination of TRANS expense: \$470k; decrease in RRM and RDA project budgets: \$175k; Increase in NPS/NPA budgets \$280k, special education legal settlements \$65k; property and liability insurance increase \$87k, election fee \$53k

7. **CRITERION: Facilities Maintenance**

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

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

**NOTE:**

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	90,506,127.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	90,506,127.00	2,715,183.81	2,637,533.00	Not Met

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

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

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

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

Because not all budgeted items will be spent in 22-23, we are basing the contribution on approximately 97% of the district's operating budget.

8. **CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,325,046.00	2,555,211.00	3,026,137.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,671,106.61	11,838,558.41	7,266,357.46
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(79,401.82)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	12,916,750.79	14,393,769.41	10,292,494.46
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	77,501,545.85	85,173,693.00	100,871,228.00
	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)	77,501,545.85	85,173,693.00	100,871,228.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.7%	16.9%	10.2%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

5.6%	5.6%	3.4%
------	------	------

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

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

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	3,497,245.20	53,312,747.94	N/A	Met
Second Prior Year (2020-21)	1,377,948.70	55,479,287.70	N/A	Met
First Prior Year (2021-22)	(1,389,079.00)	62,254,051.00	2.2%	Met
Budget Year (2022-23) (Information only)	(1,744,545.00)	67,402,110.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000

0.7% 30,001 to 400,000

0.3% 400,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 6,946

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup>		Beginning Fund Balance	
	(Form 01, Line F 1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	6,340,894.00	9,525,115.51	N/A	Met
Second Prior Year (2020-21)	10,123,570.00	13,022,360.71	N/A	Met
First Prior Year (2021-22)	11,505,429.00	14,400,310.00	N/A	Met
Budget Year (2022-23) (Information only)	13,011,231.00			

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

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

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

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

Explanation:  
(required if NOT met)

#### 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	6,927	7,108	7,179
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - 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		

#### 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)	94,729,176.00	93,941,965.00	95,723,849.00
2. Plus: Special Education Pass-through			



	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	94,729,176.00	93,941,965.00	95,723,849.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,841,875.28	2,818,258.95	2,871,715.47
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)	2,841,875.28	2,818,258.95	2,871,715.47

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,841,875.00	2,818,259.00	2,871,715.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,726,009.00	2,009,153.00	2,165,562.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,567,884.00	4,827,412.00	5,037,277.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.93%	5.14%	5.26%
<b>District's Reserve Standard</b> (Section 10B, Line 7):		2,841,875.28	2,818,258.95	2,871,715.47
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(11,270,659.00)			
Budget Year (2022-23)	(12,766,624.00)	1,495,965.00	13.3%	Not Met
1st Subsequent Year (2023-24)	(12,894,034.00)	127,410.00	1.0%	Met
2nd Subsequent Year (2024-25)	(13,027,142.00)	133,108.00	1.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	24,505.00			
Budget Year (2022-23)	0.00	(24,505.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	25,360.00			
Budget Year (2022-23)	25,360.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	25,360.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	442,548.00	417,188.00	1,645.1%	Not Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?	No			

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

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

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

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

- Explanation:**  
(required if NOT met)
- The increase in 22-23 is due mostly to special education contributions. The district saved hundreds of thousands of dollars in 21-22 due to inability to fill position vacancies and inability to retain substitutes. We have budgeted 22-23 as we would a "normal" year. Additionally, both STRS and PERS rates increase over 2% in 22-23. NPS and NPA costs are budgeted to increase by a total of \$280k due to increased rates. We also added 1.5 FTE RSP teachers at the new Twelve Bridges High School.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**  
(required if NOT met)
- The 21-22 transfer in was a one-time transfer to fund the purchase of a Kubota at the district's OLE property.
- 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)
- While the Cafeteria Fund (Fund 13) is projected to have a positive balance at the end of 21-22, the balance is expected to decrease in 22-23 and 23-24, we are projecting the need for the General Fund to begin transferring money to Fund 13 beginning in the 2024-25 year.
- 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 commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	162,760,000

Supp Early Retirement Program  
State School Building Loans  
Compensated Absences


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

2015 Refunding Mello-Roos Bonds	49/86xx	49/743x	8,714,099
Series 2016, 2017 & 2019 Refunding COPs	49/86xx	49/743x	140,157,598
Bond Anticipation Notes	21/8951	21/743x	53,525,000
GAN Lease	21/8979	21/743x	18,887,598
TOTAL:			384,044,295

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	8,501,176	8,502,351	8,493,451	62,025,051
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2015 Refunding Mello-Roos Bonds	882,999	881,472	878,472	879,143
Series 2016, 2017 & 2019 Refunding COPs	6,806,000	6,863,028	7,095,635	7,844,815
Bond Anticipation Notes	1,070,500	1,070,500	1,070,500	54,595,500
GAN Lease	457,080	457,080	456,777	455,567
Total Annual Payments:	17,717,755	17,774,431	17,994,835	125,800,076
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

1a.

Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years.  
Explain how the increase in annual payments will be funded.

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

Each year the payments increase just slightly until the 24-25 year, during which the full principal amount of the Bond Anticipation Notes is paid.

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

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

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

No

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

Explanation:  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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:

These items are described in detail in Note 9 of the district's annual financial statements.

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

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

Self-Insurance Fund

Governmental  
Fund

governmental fund

0	7,420
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4. OPEB Liabilities

Data must be entered.

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

8,560,691.00
6,210,713.00
2,349,978.00
Actuarial
Jun 30, 2021

5. OPEB Contributions

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
204,928.00	204,928.00	204,928.00
250,679.00	312,831.00	415,513.00
17.00	17.00	17.00

**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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	369.5	376.116	381.116	384.116

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

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

Yes

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

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

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

**Negotiations Settled**

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 21, 2022	
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?		
	If Yes, date of Superintendent and CBO certification:		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	No	
	If Yes, date of budget revision board adoption:		
4.	Period covered by the agreement:	Begin Date: Jul 01, 2022	End Date: Jun 30, 2025
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)
	Is the cost of salary settlement included in the budget and multiyear	2nd Subsequent Year (2024-25)	



projections (MYPs)?

Yes	Yes	Yes
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**One Year Agreement**

Total cost of salary settlement

3,055,541		
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% change in salary schedule  
from prior year

8.6%		
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or

**Multiyear Agreement**

Total cost of salary settlement

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

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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

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

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

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

Yes	Yes	Yes
4671464	4729160	4772432
0.0%	0.0%	0.0%
5.6%	1.2%	.9%

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

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

No		
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If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Regarding #3 above, the district pays up to \$14,424 per year towards H&W benefits.

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

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

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

Yes	Yes	Yes
698028	710308	718560
1.5%	1.5%	1.5%

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

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

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

**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.):

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	266.6	261.6	262.6	263.0

**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:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Jun 21, 2022

Jun 21, 2022

If Yes, date of budget revision board  
adoption:

4. Period covered by the agreement:

Begin  
Date:

Jul 01, 2022

End Date:

Jun 30,  
2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

1,011,900

% change in salary schedule  
from prior year

8.6

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

2374743

2389167

2389167

3. Percent of H&W cost paid by employer

0.0%

0.0%

0.0%

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

4.4%

.6%

0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
214223	217790	218703
1.3%	1.3%	1.3%

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	66	70.8	70.8	70.8

**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.

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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
	Total cost of salary settlement	611358		
	% change in salary schedule from prior year (may enter text, such as "Reopener")	8.6%		

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W)  
Benefits

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	839886	839886	839886
3. Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4. Percent projected change in H&W cost over prior year	11.3%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	146541	148974	151447
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	125820	125820	125820
3. Percent change in cost of other benefits over prior year	2.2%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review