North Monterey County Unified School District

2022-23
ADOPTED BUDGET

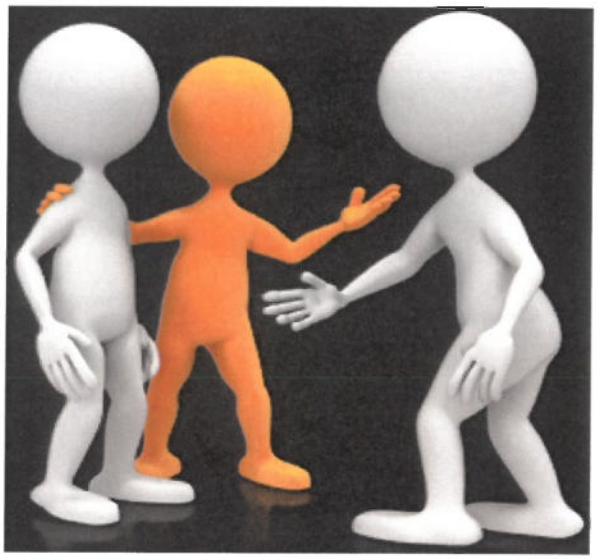


Approved by the Governing Board on:
JUNE 23, 2022
www.nmcusd.org

North Monterey County Unified School District
2022-23
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Introduction



JUNE 23, 2022

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT

ELEMENTARY SCHOOLS

Castroville Elementary School
831- 633-2570 / FAX 831-633-0642
11161 Merritt Street, Castroville, CA 95012

Echo Valley Elementary School
831-663-2308 / FAX 831-663-1006
147 Echo Valley Road, Salinas, CA 93907

Elkhorn Elementary School
831- 633-2405 / FAX 831-633-0863
2235 Elkhorn Road, Castroville, CA 95012

Prunedale Elementary School
831-663-3963 / FAX 831- 663-5295
17719 Pesante Road, Salinas, CA 93907

MIDDLE SCHOOL

North Monterey County Middle School
831-633-3391 / FAX 831-633-3680
10301 Seymour Street, Castroville, CA 95012

HIGH SCHOOL

North Monterey County High School
831-633-5221, 831-728-3654 / FAX 831-633-2520
13990 Castroville Blvd., Castroville, CA 95012

Central Bay High School
831-663-2997, 831-728-1033 / FAX 831-663-1151
17500 Pesante Road, Salinas, CA 93907

EDUCATIONAL OPTIONS

Center for Independent Study
831-663-6154 / FAX 831-663-6184
North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907
Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove, CA 93950

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT
District Department Telephone Numbers
(831) 633-3343

Superintendent's Office	Extension 1210
Business Services	Extension 1200
Payroll & Benefits	Extension 1203
Accounts Payable	Extension 1204
Educational Services	Extension 1210
Human Resources	Extension 1220
Information Technology & Assessments	Extension 1235
Migrant Education	Extension 1601
Facilities, Maintenance, Operations & Transportation	(831) 663-3035
Child Nutrition	(831) 632-0290
Student & Family Services	(831) 633-5975
Special Services	(831) 633-6168

BOARD MEMBERS



Mr. Adrian Ayala, President: Term Expires 11/30/2022
Email: adrian_ayala@nmcusd.org

It is an honor to serve as a School Board Member. I have been involved in the district for the past 19 years as a student and parent of two children who attend district schools. I have served on the District's Citizen Bond Oversight Committee, School Site Council, Parent Teacher Group, ELAC Committee, and President of the District English Learner Advisory Committee DELAC.

I moved to the North Monterey County area when I was 16 years old and received my General Educational Development (GED) with the assistance of the Migrant Program. With advice and support, I enrolled in Hartnell Community College where I worked hard and with determination, to graduate with honors and received my Associates Degree in Electronics.

I understand the needs of our low-income students and families and what support is required to ensure their future success. As a parent I know the importance of giving input to the school district about decisions that affect our children. I am proud to be part of the changes that are improving our schools facilities. I want to continue being part of these significant changes. I want to work with the school district to help build a strong base for students and their futures. I want to see under- performing students reach the state standards.



Mrs. Elizabeth Samuels, Vice President: Term Expires 11/30/2024
Email: liz_samuels@nmcusd.org

I was born and raised in San Diego. I moved to the Central Coast when I was accepted to UC Santa Cruz, where I went on to be the first in my family to graduate from a four-year institution. I also have a MA from Stanford and a teaching credential from CalStateTeach CSUMB. And, when I was done with school, I decided to go right back in- this time as a teacher. I taught at Echo Valley Elementary for six years before deciding to stay home with my then newborn daughter. My husband is a teacher at Castroville Elementary, and I have several family members and friends sprinkled throughout the district.

As you can see, most of my life has been spent in schools. I have the unique perspective of having been in the classroom and understanding how our decisions in the board room will impact our kids in the classroom. As an elected official, I take this responsibility very seriously and I welcome any and all inquiries to ensure transparent communication between our school district and the community we serve.



Ms. Lillian Mulvey, Clerk: Term Expires 11/30/2024
Email: lillian_mulvey@nmcusd.org

My family and I moved to Monterey County in 1994 and have been residents of Oak Hills for over 20 years. For most of those 20 years, I have participated actively in the community. I have served as a volunteer for various local non-profits such as the Artichoke Festival, Relay for Life, and Castroville Coalition. I have two daughters that attended North Monterey County High School where I also served as President, Vice President, and Secretary for the Band Boosters Club and the Bond Oversight Committee for Measure H. I was instrumental in facilitating the band's tour to China in the Spring of 2013. Other current memberships include serving on the board of the North County Christian Center in Castroville. I am a banking professional and have worked in that industry for over 30 years and I believe my background and experience will provide a good perspective as a Trustee. I would like to continue to give back to my community in ensuring our local schools serve our children and community.



Mrs. Martha Chavarria, Member: Term Expires 11/30/2024
Email: chavarria_martha@nmcusd.org

I have spent over 25 years as an advocate for the North Monterey County community and our students. I have served in various capacities such as member of the District's Citizens Bond Oversight Committee, President of NMC LULAC, and on prestigious 2008 National Women of the Year from the National President of the League of United American Citizens (LULAC). As an alumni and raising four children who attend our district schools, I care deeply for the future of our local educational system and stay actively involved working with our community leaders to make North Monterey County better. I am currently employed as an HR Business Partner with FOX Factory Inc. and have successfully managed my own business for over 20 years. I love the outdoors, traveling and find great joy in spending time with my family and friends.



Mr. Kyle Samuels, Member: Term Expires 11/30/2022
Email: kyle_samuels@nmcusd.org



Kari Yeater, Superintendent and Secretary to the Board

Mrs. Yeater has been a professional educator for over 20 years as a teacher, principal, district associate superintendent, and superintendent. It is her mission to serve and work collaboratively to benefit students and families resulting in a long-term positive social impact in under-served communities. She began her career with NMCUSD in 1999 where she worked at Moss Landing Middle School as a school site administrator for six years. Mrs. Yeater returned to NMCUSD in 2012 to become the district Superintendent.

She has implemented strategies and has overseen district and school improvement reform efforts using a real-time impact management methodology to manage for results. She empowered to efficiently make effective decisions that drive student achievement. Her expertise is in secondary education reform. She has developed systems within secondary educational programs that included aligning and revising courses and pathways to ensure a systematic response to meeting every student's needs while providing access to rigorous standards needed to prepare for college.

THE BOARD OF EDUCATION AT A GLANCE

The Board of Education consists of five members, whose four-year terms are staggered so one half of the members are elected in each odd-numbered year, commencing on the first Friday in December next succeeding their election. The Superintendent serves as Secretary to the Board and at least one student representative (non-voting) is selected by the District's high school students to represent student interests in accordance with procedures approved by the Board. The term of a student Board member is one year, and he/she attends all Board meetings except closed sessions.

The role of the Board is to provide leadership and citizen oversight of the District and ensure that the District is responsive to the values, beliefs, and priorities of the community. Major responsibilities include:

- Setting the direction for the District
- Establishing an effective and efficient organizational structure for the District
- Providing support to the Superintendent and staff as they carry out the Board's direction
- Ensuring accountability to the public for the performance of the District's schools
- Providing community leadership and advocacy on behalf of students, the District's education program, and public education

The Board also approves the District's budget and adopts all policies and curriculum. At the annual organizational meeting in December, the Board elects its president, clerk, vice president, and a parliamentarian from its members.

GOVERNANCE TEAM OBJECTIVES:

- Close the achievement gap to ensure that all students have a great foundation for success, when they leave our schools and that they are college and career ready with 21st Century skills
- Improve the statistic on our graduates attending college and being well-prepared to do so
- Create a good, positive environment
- Hire, keep and support good teachers and other staff and provide them with effective, ongoing professional development.
- Create a sense of unity and trust throughout the district through enhanced, effective communication structure.
    - Create an intentional focus on communicating positive information about our district and our successes
    - Form strong partnerships with parents, the community and businesses to support our students and their preparation for careers and future success
- Continue to improve, update and modernize our facilities in order to ensure a safe, sufficient and equitable learning environment.
    - Develop a short- and long-term facilities plan to meet capacity
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways

GOVERNANCE TEAM PRIORITIES (Established March 2019)

North Monterey County USD is a source of pride and the district of choice for our students, employees, and the community.

- Hire, support, and retain highly qualified, competent staff that will work together collaboratively.
- Create a safe, positive, engaging school climate at all campuses.
- Create unity and trust throughout the district through an enhanced, effective communication structure with shared leadership.
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways.

The NMCUSD LCAP restructures and realigns actions and services based upon State and Local metrics and other guiding documents to ensure student success by working collaboratively.

- **Single Plans for Student Achievement (SPSAs)** are updated and aligned with the LCAP annually for each school and **WASC Action Plans** are aligned with Single Plans for Student Achievement at each high school.
- **Career Technical Education pathways** are provided to all students in grades 7-12.
- **College Readiness** is tracked and monitored using common practices and tools through the guidance counseling programs in grades 7-12; example the 6-year plan.
- Implementation of the **Achievement Teams process** is used during teacher collaboration time to promote **teacher collective efficiency** and effective **shared instructional practices** for **monitoring student progress** towards mastery of priority standards according to vertically/horizontally aligned **Learning Progressions** and **Common Proficiency Scales** using **Common Assessments** and reporting student progress according to agreed-upon **common grading and evaluation guidelines and protocols.**
- **Education Technology Plan** is developed and revised annually and each SPSA includes an **instructional technology integration plan.**
- Continue **Arts Integration** with focus on improving **Student Academic Engagement** in the classroom.
- Develop and implement **biliteracy pathways** to promote instruction in students' primary language (Specifically Spanish).

- **Attendance** "Come to School, Come to Work" Campaign with incentives.
- Implement a **Multi-Tiered System of Support (MTSS) model** at the district level for Tier 3 supports by structuring services to include:
    - Behavioral Supports in School Setting
    - Coordinated Social Worker Services for Mental Health, Child Welfare and Outside Sources
    - Mental Health "Short-Term" Therapy and Coordination for Outside Long-term Mental Health Services
- Each school will implement a **site MTSS model to ensure Tiered supports for academic, behavioral supports, and social emotional learning.**
- Continue to **refine and enhance the special education program with the MTSS model.**

Resources are maximized in order to provide facilities that support 21st Century Learning and ensure a positive, safe school climate.

- Update Facilities Master Plan to address long and short-term facilities needs in order to meet capacity
- Develop an Educational Technology Plan
- Comprehensive District and School Safety Plan

All district systems are aligned to support teaching and learning.

- Performance based budgeting
- Teacher Effectiveness Plan
- Handbooks: Employee handbooks & Business office manuals
- Evaluation systems: Cabinet, Administration, Teacher, and Update Classified staff tools

The Board and Governance Team are unified and work to effectively support the whole district and all students.

- Communication systems:
    - Speakers' Bureau
    - Email / websites
    - 2-way communication with staff and the community
- Institutionalize new district policies and bylaws
- Negotiations process – Core Values

Adopted Budget
General Fund 01 Revenues
2022-2023



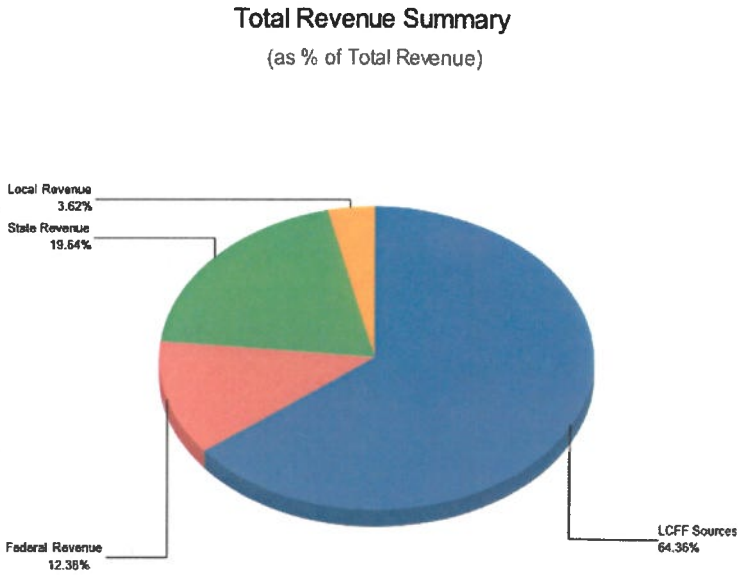
JUNE 23, 2022

REVENUE

Revenue is recorded in two major categories: unrestricted and restricted. Restricted funds are monies that are provided by the State or Federal government or donor and must be used exclusively in the way the entity has directed. Unrestricted funds are monies that can be used by a district in any appropriate manner deemed fit to provide an education to children.

The District's General Fund 01 unrestricted revenue budget for the 2022-23 school year is projected to be $65,079,210 or 74% of overall general fund revenue. Restricted funds represent $26,125,012 or 26%. Total combined General Fund 01 revenue is projected to be $91,204,222.15. This revenue total is historically higher based on the unprecedented amount of one-time federal and state stimulus dollars received to combat the effects COVID-19 had on education, as well as the increased COLA and one-time revenue as stated in the Governor's May Revise. ***NOTE: This chart reflects Net LCFF Revenue.***

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	58,696,211.00	58,696,211
Federal Revenue	11,291,201.39	11,291,201
Other State Revenue	17,912,301.90	17,912,302
Other Local Revenue	3,304,507.86	3,304,508
Total Revenue	**$91,204,222.15**	**$91,204,222**
Transfer In & Others	**$0.00**	**$0**
Total Resources	**$91,204,222.15**	**$91,204,222**



LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is the method used to calculate income received from the State based on the Average Daily Attendance (ADA) of students. Besides the obvious benefit to the child, it is important for the District to ensure that students are recorded as being in class as this generates income. This is the largest portion of the District's revenue, representing 64% of total monies received. *(Note: Since the inception of LCFF the percentage of LCFF funds has hovered in the 80% + range. This year that % is lower based on the infusion of one-time monies from the state and federal government thus lowering the LCFF portion below 80%)*

The LCFF is used to calculate base, supplemental, and concentration grant funding that is meant to replace the more than 50+ lines of funding (e.g. revenue limits and general block grants) that were in place prior to the 2013-2014 fiscal year.

LCFF funding provides adjustments to grants based on the grade level and targeted population that funding is being generated by. The following adjustments are made to base grants:

1. Grade Span Adjustment is an adjustment to the base grant tiers of 10.4% for grades K-3 and 2.6% adjustment and for grades 9-12
2. Supplemental grant is a 20% adjustment to the base grant tiers multiplied by the ADA and percentage of targeted unduplicated pupils*
3. Concentration grants is a 65% adjustment to the base grant tiers multiplied by the ADA and the percentage of targeted disadvantaged pupils* (where the targeted disadvantaged student population exceeds 55% of the District's enrollment)
4. Additional funds for Home-to-School Transportation and Targeted Instructional Improvement Block grants are maintained based on the 2012-13 amounts received and do not receive any Cost of Living Adjustments and remains flat at $1,484,475. For the 22-23 school year, the Governor's May Revise also included funds for TK projected at $119,131. These funds are counted as add-ons to the adjusted base grants. Expenditures for the Home-to-School transportation program must be maintained at the same level as they were in 2012-13.

The projected net LCFF Sources for the 2022-23 school year is $60,350,235 based on the prior the Governor's adjusted ADA formula for the 21-22 school year, resulting in a projected ADA for 22-23 of 4315.65. LCFF revenue is fully funded at 100%. LCFF's projected "Super" COLA for 2022-23 is 6.56%. Although there is a large "Super" COLA proposed for 2022-23 districts are cautioned to monitor expenses closely since we are in a COLA only funding environment.

**Note that targeted pupils are the number of students (unduplicated) that are identified as English Learners (EL), qualify for the free or reduced-price meal (FRPM), are in the foster system, or some combination of these three criteria.*

FEDERAL REVENUES

Federal Revenues for 2022-23 represent 12% of the budget income or $11,291,201. This equals $5,016,206 or 42% more than the 2021-22 Estimated Actuals. Historically Federal revenue at Adopted Budget is lower than the prior year's projected revenue. This is due to not having the carryover balances calculated at this time. These balances and entitlements are traditionally recorded around September at year-end closing of the books.

OTHER STATE REVENUES

Historically Other State Revenue is primarily comprised of Lottery, Mandated Reimbursements, and After School Safety. For the 2022-23 this category of funding is substantially higher due to the continued infusion of one-time funds received from the state. These additional funds are one-time in nature and come with specific requirements (restricted), related to the Reopening of Schools, and Learning Loss Mitigation.

This component of revenue represents 20% or $17,912,302 of total budgeted revenue.

LOCAL REVENUE

The primary revenue source in Local Revenue is Special Education funds, which is considered local as it is received from the Monterey County Office of Education as a pass through from the State (AB602). Other local revenue that falls into this category is interest income, leases, and site donations. For the 2022-23 school year, Local revenue represents 4% or $3,304,508 of the budgeted total revenue.

REVENUE SUMMARY

Overall, the District is projected to receive $91,204,222. This is 8% or $24,234,007 more than the estimated 2021-22 total revenue. This increase in revenue is a result of the federal and state stimulus one-time monies received because of the COVID-19 Pandemic.

Adopted Budget

General Fund 01 Expenditures
2022-23



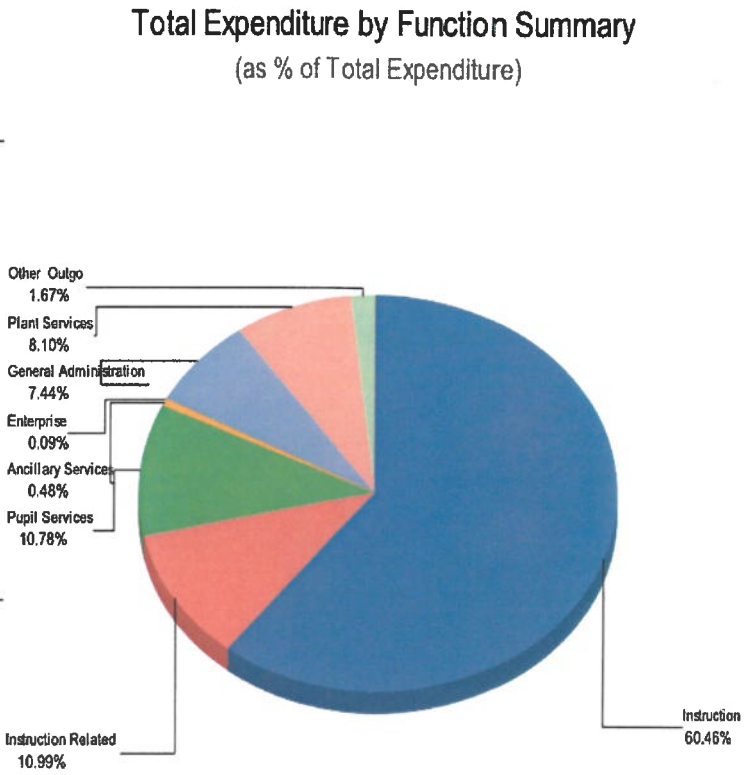
JUNE 23, 2022

EXPENDITURES

Expenditures are recorded in the same two categories as Revenue; unrestricted and restricted. As noted before, this designation reflects how the money can be spent. "What" these funds are budgeted to be spent on is reflected in the chart below.

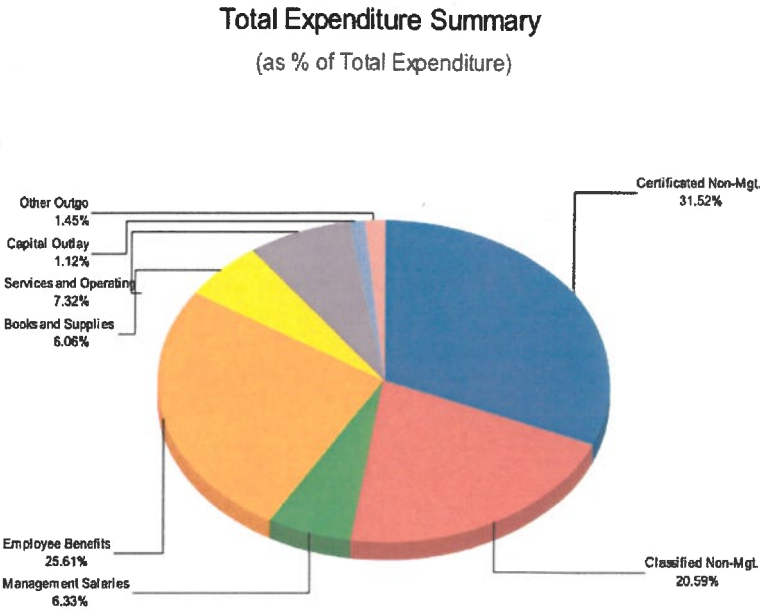
Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	54,097,060.27	54,097,060
Instruction Related Services	9,832,073.82	9,832,074
Pupil Services	9,643,966.66	9,643,967
Ancillary Services	430,981.42	430,981
Community Services	0.00	0
Enterprise	77,843.62	77,844
General Administration*	6,657,387.79	6,657,388
Plant Services	7,248,033.45	7,248,033
Other Outgo	1,494,967.00	1,494,967
Total	**$89,482,314.03**	**$89,482,314**

* General Administration Expenditure Breakdown:		
Board and Supt. Administration	802,365.41	802,365
Other General Administration	3,731,878.07	3,731,878
Centralized Data Processing	2,123,144.31	2,123,144



The following chart reflects the "purpose" of the budgeted expenditures.

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	28,206,801.46	28,206,801
Class. Non-Mgt. Salaries	18,420,439.29	18,420,439
Management Salaries	5,666,509.21	5,666,509
Employee Benefits	22,920,881.64	22,920,882
Books and Supplies	5,421,904.26	5,421,904
Services and Operating	6,547,983.96	6,547,984
Capital Outlay	997,764.21	997,764
Other Outgo	1,300,030.00	1,300,030
Total Expenditure	**$89,482,314.03**	**$89,482,314**
Transfer out and Other:	**$0.00**	**$0**
Total Uses	**$89,482,314.03**	**$89,482,314**



CERTIFICATED SALARIES

Certificated salaries are projected at $32,320,487 or 32% of the total budgeted expenditure. Further breakout of this reflects $25,478,117 in certificated teaching salaries which include substitutes, hourly pay and stipends; $2,653,048 in certificated pupil support salaries; $4,113,686 in supervisor and administrative salaries; and $75,637 for other certificated salaries. Certificated Salaries show a projected increase over the Estimated Actuals for 2021-22 of $6,086,664 or 23%. The budget includes recently board approved additional temporary positions to support instruction and implement strategies to mitigate learning loss resulting from Distance Learning. In addition to step and column increases.

CLASSIFIED SALARIES

For the 2022-23 school year, classified salaries represent 21% of the projected expenditure budget or $19,973,263. Of this amount, $7,267,975 represents classified instructional salaries; $6,238,137 represents classified support salaries; $1,552,824; is classified supervisor and administrative salaries; $3,484,389 represents clerical, technical and office salaries, and the balance of $1,065,939 represents miscellaneous other classified salaries. Classified salaries reflect an increase of $4,738,373 or 31%, which includes an increase in hours and positions for classified staff to support expanded learning and mitigation of learning loss. In addition to step and column increases.

EMPLOYEE BENEFITS

Employee benefits are 26% or $22,920,882 of the total expenditure budget. This year the increase in employee benefits is $7,146,947 or 45%. This increase cost in benefits is primarily attributed to the increase in temporary certificated staff as well as the increase in hours and positions for classified support staffs, as noted above. Additionally, both STRS and PERS saw increases for the 2022-23 fiscal year of 2.18% (STRS) and 2.46% (PERS).

BOOKS AND SUPPLIES

Books and supplies are projected at 6% of the total expenditure budget or $5,421,904.

SERVICES AND OTHER OPERATING EXPENSE

This budget line is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. For the 2022-23 school year, this budget shows a slight increase of 4% or $242,588 for a total projected expenditure of $6,547,984 or 7% of the total expenditure budget.

CAPITAL OUTLAY

Capital outlay is the purchase of equipment or building improvements more than $5,000. For the 2022-23 school year there is $997,764 budgeted for planned capital purchases in Fund 01. This is lower than the estimated actuals 2021-22 of $1,522,811 or 1% of total expenditures.

OTHER OUTGO

Other Outgo represents tuition payments, transfers in/out, payments to County Offices, and debt service. The primary expenses in this category are payments to the County for Special Education costs. This year there will a projected increase in Other Outgo of approximately $777,077 with total expenditures projected at 1,300,030 or 1% of total expenditures.

TRANSFER OF INDIRECT SUPPORT COSTS

Indirect Costs are those expenses that may be charged back to various restricted programs as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. Total indirect charges projected to restricted programs equals

$636,976 while interfund indirect charges are projected at ($831,913).

EXPENDITURE SUMMARY

Expenditures are budgeted at $89,482,314 which is a $18,388,491 increase over Estimated Actuals for 2021-22. Restricted expenditures are budgeted at $34,844,290 and unrestricted expenditures at $54,638,023. Employee salary and benefits are 86% or $75,214,632 of the total budget. Of this amount $17,480,407 is allocated for restricted salaries, with the balance allocated for unrestricted salaries.

The remainder of the budget outside of all salaries and benefits is projected at $14,267,682 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, $8,112,269 is restricted money that can only be spent as is designated. Also keep in mind, approximately $16,400,138 million of the unrestricted budget is due to Supplemental Concentration Grant dollars that must be tied to the LCAP and is for the targeted population of unduplicated pupils. The chart below demonstrates how those targeted dollars have been budgeted for use.

Note: See the 22-23 LCAP for a breakdown of expenditures for Supplemental and Concentration Grants.

Adopted Budget
Enrollment
2022-23



JUNE 23, 2022

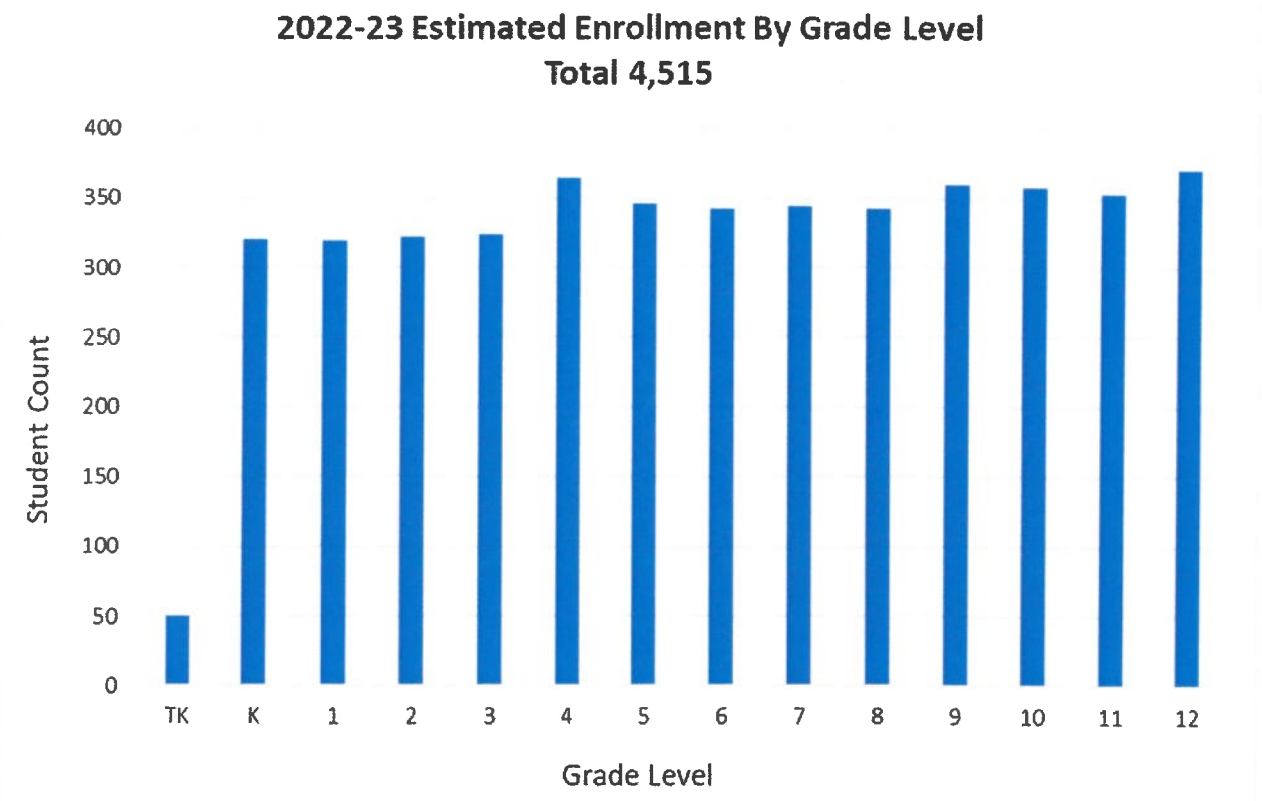
ENROLLMENT

Enrollment for the 2022-23 budget is projected to be 4515; this includes COE enrollment. The LCFF calculation is based on the adjusted ADA for the 21-22 FY as projected in the Governor's May Revise resulting in an ADA of 4315.65. The unduplicated pupil count average of 87.09% was used in calculating targeted funds generated by Supplemental Concentration grants.

To project enrollment for the 2022-23 school year, the district is using a cohort survival method combined with average TK and Kindergarten historical enrollment.

ADA by Grade Span is as follows:

Grades TK - 3 = 1,320.39
Grades 4 - 6 = 1,009.56
Grades 7 - 8 = 660.27
Grades 9 - 12 = 1,325.43



Student enrollment based on CBEDS 21-22 (Projected)

Governor's Budget Proposal
2022-23

JUNE 23, 2022

THE GOVERNOR'S BUDGET

The California budget continues to roar back from the initial dark days of the health pandemic that has gripped the state for nearly two years. The Governor's May Revise is reflective of a strong economic turnaround. However, the Governor in his May Revise is proceeding with optimistic caution by providing more one-time revenues with the largest ongoing revenue being applied to LCFF in the form of the 6.56% COLA.

FAST FACTS

- Total 2022-23 Prop 98 K-14 guaranteed funding is $110,334 billion, compared to last year's amount of $110,199 billion and the prior year's 96,073 billion.
- The Cost of Living Adjustment (COLA) is projected at 6.56%
- Future COLA increases are now predicted to be 5.38% in 2023-24 and 4.02% in 2024-25.
- The May Revise did not propose any additional funds to be applied toward reducing employer contributions to CalSTRS from 16.92% to 19,10% in 2022-23. CalPERS rates increase from 22.91% to 25.37%.
- Special Education (AB602) is projected to be funded with the COLA of 6.56%.
- The Governor's May Revise also includes a one-time block grant of $1,500 per unadjusted ADA for the 22-23 school year.
- The May Revise proposed changes to calculating ADA for current year (21-22) and the beyond. The Legislature is already counter the Governor's proposals. The one certainty is there will be changes in the final Adopted State Budget.

Adopted Budget Multi-Year Projections:
2022 - 23
2023 - 24
2024 - 25



JUNE 23, 2022

BUDGET PROJECTIONS

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA and STRS/PERS increases for the future years, as well as other factors. The budget years are calculated based upon assumptions for student population growth or decline, salary increases due to step and column, staffing levels, and expectations for revenue. The following table shows the key assumptions used to develop the multi-year projections.

Multi-Year Assumptions-Expense

Item	Rate	2324 MYP $	2324 MYP $
Step & Column - Cert*	1.918%	$470,652	$449,652
Step & Column - Class*	2.229%	$260,970	$254,203
Routine Restricted Mtc	3.00%	$2,400,240	$2,400,024
STRS Rate 19.10%; incremental = STRS Rate 19.10%; incremental =	0% 0%	$0	$0
PERS Rate 25.37%; incremental = PERS Rate 24.60%; incremental =	-0.17% -0.60%	-$27,504	-$96,033
Deferred Mtc Transfer	N/A	$500,000	$500,000
Fiscal Stability Plan Cuts	N/A	$6,500,000	$-0-
Debt Service Fund Tfrs	N/A	$0	$0
Supplemental/Conc	N/A	$16,594,924	$16,739,971
CTE Maint of Effort	N/A	$521,000	$521,000

The chart below demonstrates estimated revenue and expenditures for the years 2022-23, 2023-24 and 2024-25. Deficit spending is indicated and is being driven by the cost of step and column and STRS and PERS increases; these ongoing costs are outpacing revenue increases.

Unrestricted Multi-Year Projections

	2022-23	2023-24	2024-25
Total Revenue	$60,850,235	$61,058,660	$62,479,123
Less Contributions	($10,297,680)	($9,486,381)	($10,121,691)
Net Revenue (Form MYPI, Line A.6)	$50,552,555	$51,572,279	$52,357,432
Total Expenses (Form MYPI, Line B.11)	$54,638,024	$55,789,565	$54,450,323
Net Incr (Decr) to Fund Balance (Form MYPI, Line C)	143,506	($2,936,886)	($808,491)
Beginning Balance (Form MYPI, Line D.1)	$17,010,694	$17,154,200	$14,217,314
Est Ending Balance (Form MYPI, Line D.2)	$17,154,200	$14,217,314	$13,408,823
The value of a 3% reserve is: (Form MYPI, Line D.e.1)	*$2,684,469*	*$2,597,681*	*$2,537,333*

** Note 22-23 Projections include board approved temporary & short-term positions.*

Adopted Budget
Other Funds
2022 - 23



JUNE 23, 2022

OTHER FUNDS

ADULT EDUCATION FUND (11)

The Adult Education Fund supports the District's adult education programs; which are now offered through a consortium in conjunction with Hartnell College.

CHILD DEVELOPMENT FUND (12)

The Child Development Fund is for Preschool and Child Care programs in the District.

CAFETERIA FUND (13)

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students. While other districts must contribute to their cafeteria funds, the District's fund is self-sustaining.

DEFERRED MAINTENANCE FUND (14)

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the types of projects completed through the Deferred Maintenance Fund.

BUILDING FUND (21)

This fund is for projects currently funded by the proceeds of Measure H.

CAPITAL FACILITIES FUND (25)

Capital projects fund are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

SPECIAL RESERVE – CAPITAL OUTLAY FUND (40)

Proceeds may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and furniture maintenance and renovation of school sites. Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay.

DEBT SERVICE FUND (56)

This fund is used to pay the district's Certificates of Participation debt from 2010.

SELF INSURANCE FUND (67)

The fund that paid for all non-CSEA and retiree employee dental and vision benefits. Currently, the activity in this fund is limited strictly to tail claims as the district is ending its self-insurance fund.

Adopted Budget
Certification &
Criteria and Standards
2022 - 23



JUNE 23, 2022

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 8142 Moss Landing Rd. Moss Landing, CA

Date: June 03, 2022

Public Hearing:

Place: 13990 Castroville Blvd, Castroville, CA

Date: June 09, 2022

Time: 07:00 PM

Adoption Date: June 23, 2022

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Mary E. Dawson, JD

Title: Associate Superintendent, Business Services

Telephone: (831)633-3343

E-mail: mary_dawson@nmcusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)	Met	Not Met

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)	No	Yes

A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

	Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):	
	Total liabilities actuarially determined:	$
	Less: Amount of total liabilities reserved in budget:	$
	Estimated accrued but unfunded liabilities:	$ 0.00
X	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 23, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Mary E. Dawson, JD
Title:	Associate Superintendent, Business Services
Telephone:	(831)633-3343
E-mail:	mary_dawson@nmcusd.org

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):	4,314.45
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	4,341	4,342		
	Charter School	0			
	Total ADA	**4,341**	**4,342**	**N/A**	**Met**
Second Prior Year (2020-21)					
	District Regular	4,341	4,348		
	Charter School	0			
	Total ADA	**4,341**	**4,348**	**N/A**	**Met**
First Prior Year (2021-22)					
	District Regular	4,341	4,266		
	Charter School	0	0		
	Total ADA	**4,341**	**4,266**	**1.7%**	**Not Met**
Budget Year (2022-23)					
	District Regular	4,314			
	Charter School	0			
	Total ADA	**4,314**			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)

The district experienced the expected ADA cliff as a result of the COVID-19 Pandemic. NMCUSD like most district's throughout the state experienced a decline in ADA.

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): 4,314.5

District's Enrollment Standard Percentage Level: **1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	4,593	4,594		
	Charter School				
	Total Enrollment	**4,593**	**4,594**	**N/A**	**Met**
Second Prior Year (2020-21)					
	District Regular	4,605	4,583		
	Charter School				
	Total Enrollment	**4,605**	**4,583**	**0.5%**	**Met**
First Prior Year (2021-22)					

	District Regular	4,576	4,515		
	Charter School				
	Total Enrollment	**4,576**	**4,515**	**1.3%**	**Not Met**
Budget Year (2022-23)					
	District Regular	4,515			
	Charter School				
	Total Enrollment	**4,515**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

The district's enrollment had been on an upward trend using the cohort survival model. Enrollment at CBEDS day came in lower than projected.

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

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)				
	District Regular	4,342	4,594	
	Charter School		0	
	Total ADA/Enrollment	**4,342**	**4,594**	**94.5%**
Second Prior Year (2020-21)				
	District Regular	4,348	4,583	
	Charter School	0		
	Total ADA/Enrollment	**4,348**	**4,583**	**94.9%**
First Prior Year (2021-22)				
	District Regular	4,266	4,515	

Charter School			
Total ADA/Enrollment	**4,266**	**4,515**	**94.5%**
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.1%**

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

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

Fiscal Year		Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)					
	District Regular	4,314	4,515		
	Charter School	0			
	Total ADA/Enrollment	**4,314**	**4,515**	**95.6%**	**Not Met**
1st Subsequent Year (2023-24)					
	District Regular	4,225	4,515		
	Charter School				
	Total ADA/Enrollment	**4,225**	**4,515**	**93.6%**	**Met**
2nd Subsequent Year (2024-25)					
	District Regular	4,225	4,515		
	Charter School				
	Total ADA/Enrollment	**4,225**	**4,515**	**93.6%**	**Met**

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

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

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

Explanation:
(required if NOT met)

22-23 Projected ADA/Enrollment numbers are based on the adjusted 21-22 ADA as proposed in the Governor's May Revise, resulting in a projected increase in ADA for 22-23 and the out-years

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded) (Form A, lines A6 and C4)	4,267.33	4,315.65	4,224.93	4,224.93
b.	Prior Year ADA (Funded)		4,267.33	4,315.65	4,224.93
c.	Difference (Step 1a minus Step 1b)		48.32	(90.72)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		1.13%	(2.10%)	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		60,850,235.00	61,058,660.00	62,479,123.08
b1.	COLA percentage		6.56%	5.38%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)		3,991,775.42	3,284,955.91	2,511,660.75
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)		7.7%	3.3%	4.0%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**6.69% to 8.69%**	**2.28% to 4.28%**	**3.02% to 5.02%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	20,159,142.94	20,638,047.00	20,638,047.00	20,638,047.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,501,139.94	59,196,211.00	61,058,660.00	62,479,123.08
District's Projected Change in LCFF Revenue:		14.94%	3.15%	2.33%
LCFF Revenue Standard		**6.69% to 8.69%**	**2.28% to 4.28%**	**3.02% to 5.02%**
Status:		Not Met	Met	Not 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 projected revenue is based on the Governor's May Revise and the SSC Dartboard. Any necessary adjustments will be made at 45 Day Revise.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	38,917,589.49	43,113,200.60	90.3%
Second Prior Year (2020-21)	36,416,997.19	39,789,458.13	91.5%
First Prior Year (2021-22)	42,734,477.69	49,429,199.36	86.5%
		Historical Average Ratio:	89.4%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**86.4% to 92.4%**	**86.4% to 92.4%**	**86.4% to 92.4%**

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	48,482,610.11	54,638,023.66	88.7%	Met

1st Subsequent Year (2023-24)	49,535,182.76	55,125,564.76	89.9%	Met
2nd Subsequent Year (2024-25)	48,569,094.76	53,787,322.76	90.3%	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):	7.69%	3.28%	4.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-2.31% to 17.69%**	**-6.72% to 13.28%**	**-5.98% to 14.02%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	2.69% to 12.69%	-1.72% to 8.28%	-0.98% to 9.02%

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

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

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

	Percent Change	Change Is Outside

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	6,274,995.85		
Budget Year (2022-23)	11,291,201.39	79.94%	Yes
1st Subsequent Year (2023-24)	3,432,851.00	(69.60%)	Yes
2nd Subsequent Year (2024-25)	3,432,851.00	0.00%	No

Explanation: (required if Yes) Federal revenue remains higher due to the unearned ESSER III/GEER Revenues. However, as one-time funds expire revenue begins to take a sharp decline.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	7,753,859.30		
Budget Year (2022-23)	17,912,301.90	131.01%	Yes
1st Subsequent Year (2023-24)	9,880,417.00	(44.84%)	Yes
2nd Subsequent Year (2024-25)	7,788,291.00	(21.17%)	Yes

Explanation: (required if Yes) Other state revenue is higher due to the proposed increase in ELOP, ASSETS grant, etc...funds and the receipt of other one-time revenues. However, as this revenue begins expiring in the 2nd out-year revenue begins a steep decline.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	2,807,287.65		
Budget Year (2022-23)	3,304,507.86	17.71%	Yes
1st Subsequent Year (2023-24)	3,676,991.00	11.27%	Yes
2nd Subsequent Year (2024-25)	3,811,818.00	3.67%	No

Explanation: (required if Yes) Other State revenue remains fairly consistent with a slight projected increase due to receipt of grants and other one-time funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2021-22)	5,302,089.52		
Budget Year (2022-23)	5,421,904.26	2.26%	Yes
1st Subsequent Year (2023-24)	3,645,380.00	(32.77%)	Yes
2nd Subsequent Year (2024-25)	3,536,397.00	(2.99%)	Yes

Explanation: (required if Yes) As one-time funds begin expiring supplies and materials are reduced to align with standard operating prior to COVID.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2021-22)	6,305,395.87		
Budget Year (2022-23)	6,547,983.96	3.85%	No
1st Subsequent Year (2023-24)	3,424,916.00	(47.70%)	Yes
2nd Subsequent Year (2024-25)	3,166,714.00	(7.54%)	Yes

Explanation: As one-time funds begin expiring services and other operating expenditures are reduced to align with standard operating prior to COVID.

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	16,836,142.80		
Budget Year (2022-23)	32,508,011.15	93.08%	Not Met
1st Subsequent Year (2023-24)	16,990,259.00	(47.74%)	Not Met
2nd Subsequent Year (2024-25)	15,032,960.00	(11.52%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	11,607,485.39		
Budget Year (2022-23)	11,969,888.22	3.12%	Met
1st Subsequent Year (2023-24)	7,070,296.00	(40.93%)	Not Met
2nd Subsequent Year (2024-25)	6,703,111.00	(5.19%)	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: (linked from 6B if NOT met) Federal Revenue

Federal revenue remains higher due to the unearned ESSER III/GEER Revenues. However, as one-time funds expire revenue begins to take a sharp decline.

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

Other state revenue is higher due to the proposed increase in ELOP, ASSETS grant, etc...funds and the receipt of other one-time revenues. However, as this revenue begins expiring in the 2nd out-year revenue begins a steep decline.

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

Other State revenue remains fairly consistent with a slight projected increase due to receipt of grants and other one-time funds.

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)

As one-time funds begin expiring supplies and materials are reduced to align with standard operating prior to COVID.

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

As one-time funds begin expiring services and other operating expenditures are reduced to align with standard operating prior to COVID.

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 exludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 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) 83,961,987.87

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

3% Required Minimum Contribution

Budgeted Contribution[1] to the Ongoing and Major

		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	83,961,987.87	2,518,859.64	2,400,024.91	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The District's budgets are inclusive of one-time COVID relief funds such as ESSER/GEER, etc... these expenditures have been excluded from the calculation resulting expenditures equal just over $80M three percent equal the amount contributed to RRM.

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[1] as a percentage of total expenditures and other financing uses[2] 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	6,143,123.72
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,834,500.00	1,989,000.00	2,132,824.69
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	8,729,745.09
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(283,935.43)	0.00	(8,729,745.09)
	e. Available Reserves (Lines 1a through 1d)	1,550,564.57	1,989,000.00	8,275,948.41
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	61,148,699.39	66,281,286.17	76,400,692.13
	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)	61,148,699.39	66,281,286.17	76,400,692.13
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.5%	3.0%	10.8%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**.8%**	**1.0%**	**3.6%**

[1]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.

[2]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)	1,606,861.51	44,439,063.60	N/A	Met
Second Prior Year (2020-21)	7,234,687.42	39,789,458.13	N/A	Met
First Prior Year (2021-22)	(3,537,376.56)	54,736,068.36	6.5%	Not Met
Budget Year (2022-23) (Information only)	143,506.06	54,638,023.66		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)

The District is mindful of the deficit spending and monitors the budget closely to ensure proper reserves.

9. **CRITERION: Fund Balance**

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 4,316

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 [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2019-20)	9,793,848.49	10,839,453.13	N/A	Met
Second Prior Year (2020-21)	10,800,858.00	12,446,314.64	N/A	Met
First Prior Year (2021-22)	18,187,808.97	20,548,070.06	N/A	Met
Budget Year (2022-23) (Information only)	17,010,693.50			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	4,314	4,225	4,225
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? — No

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	89,482,314.03	75,392,650.11	74,101,358.11
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	89,482,314.03	75,392,650.11	74,101,358.11
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,684,469.42	2,261,779.50	2,223,040.74
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)**	**2,684,469.42**	**2,261,779.50**	**2,223,040.74**

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)	2,684,469.42	2,597,681.00	2,537,333.41
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,777,764.02	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(9,777,764.02)	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)	2,684,469.42	2,597,681.00	2,537,333.41
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.45%	3.42%
	District's Reserve Standard			

(Section 10B, Line 7):	2,684,469.42	2,261,779.50	2,223,040.74
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
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	(10,297,680.10)	10,297,680.10	New	Not Met
1st Subsequent Year (2023-24)	(9,486,381.00)	(811,299.10)	(7.9%)	Met
2nd Subsequent Year (2024-25)	(10,121,691.00)	635,310.00	6.7%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2021-22)	5,306,869.00			
Budget Year (2022-23)	0.00	(5,306,869.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	664,000.00	664,000.00	New	Not Met
2nd Subsequent Year (2024-25)	663,000.00	(1,000.00)	(.2%)	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. 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)

Special Education and RRM contributions continue to increase and are ongoing costs that directly affect the Unrestricted General Fund. RRM contribution is projected to decrease with the decrease in expenditures. However, as Special Education costs continue to increase the District continues monitoring and seeking ways to reduce the overall strain on the GF through grants and other ongoing revenue.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

Transfers out are one-time transfers to help cover capital improvements and ensure internet connectivity for students and families.

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[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022
Leases	18	Fund 01	Fund 01 - Obj 7438 & 7439	2,339,353
Certificates of Participation	6	Fund 56 979x	Fund 56 - Obj 7438 & 7439	3,770,000
General Obligation Bonds	23	Fund 51 - 8611	Fund 51 - Obj 7438-7439	31,495,000
Supp Early Retirement Program	6	Fund 01		132,061
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Retirement Benefits	Ongoing	Fund 01 - 8011		65,096
Bond Premiums	25	Fund 51		
TOTAL:				37,801,510

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases	139,660	144,565	149,643	154,643
Certificates of Participation	910,550	841,900	846,900	846,900
General Obligation Bonds	2,333,845	2,371,380	2,396,676	2,396,676
Supp Early Retirement Program	228,368	78,106	54,895	23,148
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Retirement Benefits	8,037	8,037	8,037	8,037
Bond Premiums				
Total Annual Payments:	3,620,460	3,443,988	3,456,151	3,429,404
Has total annual payment increased over prior year (2021-22)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation: (required if Yes)

Funding in Fund 56 will be exhausted prior to the full repayment of debts. The District's Board is working on a long term debt repayment plan to ensure funds are committed to cover the full debt.

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	0.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	85,590.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	54,894.54	23,148.30	23,148.30
d. Number of retirees receiving OPEB benefits	7.00	3.00	3.00

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	279.399	269.60	255.60	245.60

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: Jul 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: Jun 30, 2022

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: End Date:

5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	1291246	1298101	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.5	4.5	

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

The percentage is based on a calculation as noted in the TA. The first year negotiated settlement is 5.51%, the system is rounding. Also note the second year settlement maximum based on the current SSC projected COLA of 5.38% is 4.48% - the calculation above is rounding the amount.

Negotiations Not Settled

6. 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)
7. Amount included for any tentative salary schedule increases			

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	514626	555271	534687
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

MOU for extra STEAM Teachers remains in place. The cost is estimated at $1,026,000 these costs have been captured in 22-23 and the 1st out year.

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	293.53	285.956	265.86	260.40

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: Jul 21, 2022

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

If Yes, date of Superintendent and CBO certification: Jun 30, 2022

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: End Date:

5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	725892.41	748138	
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.5%	4.5%	0.0%

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

GF will be used along with other categorical funds where appropriate. Note: the negotiated settlement is based on a formula as noted in the TA. The negotiated percentage for 22-23 is 5.51% and the negotiated settlement for 23-24 based on the current SSC dartboard is 4.48% the system is rounding.

Negotiations Not Settled

6. 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)
7. Amount included for any tentative salary schedule increases			

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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?	No	No	No
2.	Total cost of H&W benefits	No Change to H&W	No Change to H&W	no Change to H&W
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

		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 & column adjustments	364500	383400	350540
3.	Percent change in step & column over prior year			

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	97.24	79	70	65

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

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			

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

Management/Supervisor/Confidential	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step and Column Adjustments			

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

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?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 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

Adopted Budget
General Fund 01 State Forms
2022 - 23

JUNE 23, 2022

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	50,134,071.94	0.00	50,134,071.94	58,696,211.00	0.00	58,696,211.00	17.1%
2) Federal Revenue		8100-8299	78,397.49	6,196,598.36	6,274,995.85	20,257.00	11,270,944.39	11,291,201.39	79.9%
3) Other State Revenue		8300-8599	704,021.18	7,049,838.12	7,753,859.30	6,017,376.57	11,894,925.33	17,912,301.90	131.0%
4) Other Local Revenue		8600-8799	282,201.19	2,525,086.46	2,807,287.65	345,365.25	2,959,142.61	3,304,507.86	17.7%
5) TOTAL, REVENUES			51,198,691.80	15,771,522.94	66,970,214.74	65,079,209.82	26,125,012.33	91,204,222.15	36.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,928,251.72	4,305,571.06	26,233,822.78	23,606,755.69	8,713,731.35	32,320,487.04	23.2%
2) Classified Salaries		2000-2999	9,158,330.87	6,076,558.69	15,234,889.56	11,206,587.07	8,766,675.85	19,973,262.92	31.1%
3) Employee Benefits		3000-3999	11,647,895.10	4,129,029.38	15,776,924.48	13,669,267.35	9,251,614.29	22,920,881.64	45.3%
4) Books and Supplies		4000-4999	2,634,213.16	2,667,876.36	5,302,089.52	2,649,277.35	2,772,626.91	5,421,904.26	2.3%
5) Services and Other Operating Expenditures		5000-5999	3,775,435.68	2,529,960.19	6,305,395.87	3,844,376.20	2,703,607.76	6,547,983.96	3.8%
6) Capital Outlay		6000-6999	76,542.37	1,446,268.78	1,522,811.15	258,406.00	739,358.21	997,764.21	-34.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	223,406.92	494,482.85	717,889.77	235,267.00	1,259,700.00	1,494,967.00	108.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,876.46)	14,876.46	0.00	(831,913.00)	636,976.00	(194,937.00)	New
9) TOTAL, EXPENDITURES			49,429,199.36	21,664,623.77	71,093,823.13	54,638,023.66	34,844,290.37	89,482,314.03	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,769,492.44	(5,893,100.83)	(4,123,608.39)	10,441,186.16	(8,719,278.04)	1,721,908.12	-141.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,306,869.00	0.00	5,306,869.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	245,307.24	245,307.24	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(10,297,680.10)	10,297,680.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,306,869.00)	245,307.24	(5,061,561.76)	(10,297,680.10)	10,297,680.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,537,376.56)	(5,647,793.59)	(9,185,170.15)	143,506.06	1,578,402.06	1,721,908.12	-118.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	19,681,002.06	4,961,406.60	24,642,408.66	17,010,693.50	(686,386.99)	16,324,306.51	-33.8%
b) Audit Adjustments		9793	867,068.00	0.00	867,068.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,548,070.06	4,961,406.60	25,509,476.66	17,010,693.50	(686,386.99)	16,324,306.51	-36.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,548,070.06	4,961,406.60	25,509,476.66	17,010,693.50	(686,386.99)	16,324,306.51	-36.0%
2) Ending Balance, June 30 (E + F1e)			17,010,693.50	(686,386.99)	16,324,306.51	17,154,199.56	892,015.07	18,046,214.63	10.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,043,358.10	8,043,358.10	0.00	10,669,779.09	10,669,779.09	32.7%
c) Committed									
Stabilization Arrangements		9750	6,143,123.72	0.00	6,143,123.72	0.00	0.00	0.00	-100.0%
Other Commitments		9760	0.00	0.00	0.00	3,208,966.12	0.00	3,208,966.12	New
Outdoor Learning and campus improvements Fund 40	0000	9760			*0.00*	*3,208,966.12*		*3,208,966.12*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	1,478,000.00	0.00	1,478,000.00	New
Textbook Adoption	0000	9780			*0.00*	*1,050,000.00*		*1,050,000.00*	
Special Education Contingency	0000	9780			*0.00*	*428,000.00*		*428,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,132,824.69	0.00	2,132,824.69	2,684,469.42	0.00	2,684,469.42	25.9%
Unassigned/Unappropriated Amount		9790	8,729,745.09	(8,729,745.09)	0.00	9,777,764.02	(9,777,764.02)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,177,374.78	(1,600,774.31)	16,576,600.47				
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				

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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,435.85	1,052,473.41	1,064,909.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			18,194,810.63	(548,300.90)	17,646,509.73				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,184,117.13	0.00	1,184,117.13				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	138,086.09	138,086.09				
6) TOTAL, LIABILITIES			1,184,117.13	138,086.09	1,322,203.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,010,693.50	(686,386.99)	16,324,306.51				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	29,896,742.00	0.00	29,896,742.00	35,889,716.00	0.00	35,889,716.00	20.0%
Education Protection Account State Aid - Current Year		8012	1,445,255.00	0.00	1,445,255.00	2,668,448.00	0.00	2,668,448.00	84.6%
State Aid - Prior Years		8019	(867,068.00)	0.00	(867,068.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	76,612.40	0.00	76,612.40	70,967.00	0.00	70,967.00	-7.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,747,967.59	0.00	18,747,967.59	18,704,410.00	0.00	18,704,410.00	-0.2%
Unsecured Roll Taxes		8042	802,096.09	0.00	802,096.09	810,794.00	0.00	810,794.00	1.1%
Prior Years' Taxes		8043	192,087.49	0.00	192,087.49	149,159.00	0.00	149,159.00	-22.3%
Supplemental Taxes		8044	328,817.51	0.00	328,817.51	222,185.00	0.00	222,185.00	-32.4%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	680,532.00	0.00	680,532.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	11,561.86	0.00	11,561.86	0.00	0.00	0.00	-100.0%
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			50,634,071.94	0.00	50,634,071.94	59,196,211.00	0.00	59,196,211.00	16.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,134,071.94	0.00	50,134,071.94	58,696,211.00	0.00	58,696,211.00	17.1%
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	0.00	0.00	0.00	890,887.08	890,887.08	New
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	47,501.62	47,501.62	New
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%

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)	
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		255,156.65	255,156.65		1,063,709.00	1,063,709.00	316.9%
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		87,169.99	87,169.99		251,080.00	251,080.00	188.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		212,707.50	212,707.50		213,993.00	213,993.00	0.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		623,065.15	623,065.15		1,093,269.65	1,093,269.65	75.5%
Career and Technical Education	3500-3599	8290		41,017.63	41,017.63		41,585.00	41,585.00	1.4%
All Other Federal Revenue	All Other	8290	78,397.49	4,977,481.44	5,055,878.93	20,257.00	7,668,919.04	7,689,176.04	52.1%
TOTAL, FEDERAL REVENUE			78,397.49	6,196,598.36	6,274,995.85	20,257.00	11,270,944.39	11,291,201.39	79.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	270,588.00	270,588.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	182,136.00	0.00	182,136.00	193,682.98	0.00	193,682.98	6.3%
Lottery - Unrestricted and Instructional Materials		8560	521,885.18	74,074.89	595,960.07	688,663.59	276,120.00	964,783.59	61.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

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)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		448,919.03	448,919.03		801,576.66	801,576.66	78.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		243,355.59	243,355.59		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		108,342.85	108,342.85		33,083.00	33,083.00	-69.5%
All Other State Revenue	All Other	8590	0.00	5,904,557.76	5,904,557.76	5,135,030.00	10,784,145.67	15,919,175.67	169.6%
TOTAL, OTHER STATE REVENUE			704,021.18	7,049,838.12	7,753,859.30	6,017,376.57	11,894,925.33	17,912,301.90	131.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	37,802.94	0.00	37,802.94	0.00	0.00	0.00	-100.0%
Interest		8660	42,575.18	1,045.73	43,620.91	142,500.00	1,500.00	144,000.00	230.1%

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)	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,478.25	4,478.25	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	201,823.07	15,654.50	217,477.57	202,865.25	25,140.61	228,005.86	4.8%
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		2,503,907.98	2,503,907.98		2,932,502.00	2,932,502.00	17.1%
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			282,201.19	2,525,086.46	2,807,287.65	345,365.25	2,959,142.61	3,304,507.86	17.7%
TOTAL, REVENUES			51,198,691.80	15,771,522.94	66,970,214.74	65,079,209.82	26,125,012.33	91,204,222.15	36.2%
CERTIFICATED SALARIES									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	17,396,553.61	3,250,868.92	20,647,422.53	18,406,999.36	7,071,117.56	25,478,116.92	23.4%
Certificated Pupil Support Salaries		1200	1,351,276.11	773,774.40	2,125,050.51	1,443,117.39	1,209,930.15	2,653,047.54	24.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,134,817.00	259,340.24	3,394,157.24	3,687,706.94	425,978.64	4,113,685.58	21.2%
Other Certificated Salaries		1900	45,605.00	21,587.50	67,192.50	68,932.00	6,705.00	75,637.00	12.6%
TOTAL, CERTIFICATED SALARIES			21,928,251.72	4,305,571.06	26,233,822.78	23,606,755.69	8,713,731.35	32,320,487.04	23.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	901,366.55	4,209,656.11	5,111,022.66	1,136,123.31	6,131,851.39	7,267,974.70	42.2%
Classified Support Salaries		2200	3,543,920.68	1,230,441.71	4,774,362.39	4,577,983.89	1,660,153.45	6,238,137.34	30.7%
Classified Supervisors' and Administrators' Salaries		2300	859,369.95	289,038.53	1,148,408.48	1,135,886.32	416,937.31	1,552,823.63	35.2%
Clerical, Technical and Office Salaries		2400	3,024,478.46	281,031.83	3,305,510.29	3,662,848.29	185,540.28	3,848,388.57	16.4%
Other Classified Salaries		2900	829,195.23	66,390.51	895,585.74	693,745.26	372,193.42	1,065,938.68	19.0%
TOTAL, CLASSIFIED SALARIES			9,158,330.87	6,076,558.69	15,234,889.56	11,206,587.07	8,766,675.85	19,973,262.92	31.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,560,552.53	688,361.15	4,248,913.68	4,423,613.21	4,097,697.12	8,521,310.33	100.6%
PERS		3201-3202	2,106,593.62	1,300,831.05	3,407,424.67	2,959,089.04	2,249,951.84	5,209,040.88	52.9%
OASDI/Medicare/Alternative		3301-3302	997,964.23	505,157.58	1,503,121.81	1,172,164.02	778,930.60	1,951,094.62	29.8%
Health and Welfare Benefits		3401-3402	3,698,772.00	1,251,684.26	4,950,456.26	3,744,830.39	1,482,210.11	5,227,040.50	5.6%
Unemployment Insurance		3501-3502	227,050.68	51,869.58	278,920.26	173,924.20	87,113.55	261,037.75	-6.4%
Workers' Compensation		3601-3602	991,111.56	331,125.76	1,322,237.32	1,110,056.49	555,711.07	1,665,767.56	26.0%
OPEB, Allocated		3701-3702	65,850.48	0.00	65,850.48	85,590.00	0.00	85,590.00	30.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,647,895.10	4,129,029.38	15,776,924.48	13,669,267.35	9,251,614.29	22,920,881.64	45.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	251,769.49	314,862.71	566,632.20	402,600.00	569,200.00	971,800.00	71.5%
Books and Other Reference Materials		4200	18,504.86	21,554.34	40,059.20	10,500.00	79,360.00	89,860.00	124.3%
Materials and Supplies		4300	1,785,175.13	2,095,402.02	3,880,577.15	2,020,848.35	2,065,473.91	4,086,322.26	5.3%
Noncapitalized Equipment		4400	578,763.68	236,057.29	814,820.97	215,329.00	58,593.00	273,922.00	-66.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,634,213.16	2,667,876.36	5,302,089.52	2,649,277.35	2,772,626.91	5,421,904.26	2.3%
SERVICES AND OTHER OPERATING EXPENDITURES									

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)	
Subagreements for Services		5100	0.00	108,210.74	108,210.74	0.00	137,000.00	137,000.00	26.6%
Travel and Conferences		5200	72,843.50	18,662.54	91,506.04	189,016.00	289,518.00	478,534.00	423.0%
Dues and Memberships		5300	44,328.71	150.00	44,478.71	47,875.00	4,559.00	52,434.00	17.9%
Insurance		5400 - 5450	453,965.05	0.00	453,965.05	487,711.40	0.00	487,711.40	7.4%
Operations and Housekeeping Services		5500	966,244.75	0.00	966,244.75	1,019,500.00	0.00	1,019,500.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,693.21	285,777.02	417,470.23	158,329.80	151,750.00	310,079.80	-25.7%
Transfers of Direct Costs		5710	(15,533.84)	15,533.84	0.00	(52,788.00)	52,788.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,437.18	1,974.32	16,411.50	18,350.00	28,306.00	46,656.00	184.3%
Professional/Consulting Services and Operating Expenditures		5800	1,682,248.38	1,776,686.70	3,458,935.08	1,745,439.00	1,713,967.76	3,459,406.76	0.0%
Communications		5900	425,208.74	322,965.03	748,173.77	230,943.00	325,719.00	556,662.00	-25.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,775,435.68	2,529,960.19	6,305,395.87	3,844,376.20	2,703,607.76	6,547,983.96	3.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,073.50	899,617.29	909,690.79	0.00	722,041.21	722,041.21	-20.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	66,468.87	546,651.49	613,120.36	258,406.00	17,317.00	275,723.00	-55.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,542.37	1,446,268.78	1,522,811.15	258,406.00	739,358.21	997,764.21	-34.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	82,932.43	494,482.85	577,415.28	66,316.00	1,259,700.00	1,326,016.00	129.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To 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	23,486.00	0.00	23,486.00	New
Debt Service									
Debt Service - Interest		7438	86,460.86	0.00	86,460.86	84,496.00	0.00	84,496.00	-2.3%
Other Debt Service - Principal		7439	54,013.63	0.00	54,013.63	60,969.00	0.00	60,969.00	12.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			223,406.92	494,482.85	717,889.77	235,267.00	1,259,700.00	1,494,967.00	108.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,876.46)	14,876.46	0.00	(636,976.00)	636,976.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(194,937.00)	0.00	(194,937.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,876.46)	14,876.46	0.00	(831,913.00)	636,976.00	(194,937.00)	New
TOTAL, EXPENDITURES			49,429,199.36	21,664,623.77	71,093,823.13	54,638,023.66	34,844,290.37	89,482,314.03	25.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,306,869.00	0.00	3,306,869.00	0.00	0.00	0.00	-100.0%
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	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,306,869.00	0.00	5,306,869.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	245,307.24	245,307.24	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			0.00	245,307.24	245,307.24	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	(10,297,680.10)	10,297,680.10	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			0.00	0.00	0.00	(10,297,680.10)	10,297,680.10	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(5,306,869.00)	245,307.24	(5,061,561.76)	(10,297,680.10)	10,297,680.10	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	50,134,071.94	0.00	50,134,071.94	58,696,211.00	0.00	58,696,211.00	17.1%
2) Federal Revenue		8100-8299	78,397.49	6,196,598.36	6,274,995.85	20,257.00	11,270,944.39	11,291,201.39	79.9%
3) Other State Revenue		8300-8599	704,021.18	7,049,838.12	7,753,859.30	6,017,376.57	11,894,925.33	17,912,301.90	131.0%
4) Other Local Revenue		8600-8799	282,201.19	2,525,086.46	2,807,287.65	345,365.25	2,959,142.61	3,304,507.86	17.7%
5) TOTAL, REVENUES			51,198,691.80	15,771,522.94	66,970,214.74	65,079,209.82	26,125,012.33	91,204,222.15	36.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		27,798,539.19	14,473,894.19	42,272,433.38	29,197,858.97	24,899,201.30	54,097,060.27	28.0%
2) Instruction - Related Services	2000-2999		6,209,398.40	807,358.97	7,016,757.37	7,830,520.93	2,001,552.89	9,832,073.82	40.1%
3) Pupil Services	3000-3999		5,579,394.70	2,356,151.14	7,935,545.84	6,676,714.80	2,967,251.86	9,643,966.66	21.5%
4) Ancillary Services	4000-4999		289,121.62	86.85	289,208.47	427,398.42	3,583.00	430,981.42	49.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		62,676.07	0.00	62,676.07	73,461.62	4,382.00	77,843.62	24.2%
7) General Administration	7000-7999		5,522,876.46	157,526.09	5,680,402.55	5,986,538.79	670,849.00	6,657,387.79	17.2%
8) Plant Services	8000-8999		3,743,786.00	3,375,123.68	7,118,909.68	4,210,263.13	3,037,770.32	7,248,033.45	1.8%
9) Other Outgo	9000-9999	Except 7600-7699	223,406.92	494,482.85	717,889.77	235,267.00	1,259,700.00	1,494,967.00	108.2%
10) TOTAL, EXPENDITURES			49,429,199.36	21,664,623.77	71,093,823.13	54,638,023.66	34,844,290.37	89,482,314.03	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,769,492.44	(5,893,100.83)	(4,123,608.39)	10,441,186.16	(8,719,278.04)	1,721,908.12	-141.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,306,869.00	0.00	5,306,869.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	245,307.24	245,307.24	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(10,297,680.10)	10,297,680.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,306,869.00)	245,307.24	(5,061,561.76)	(10,297,680.10)	10,297,680.10	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,537,376.56)	(5,647,793.59)	(9,185,170.15)	143,506.06	1,578,402.06	1,721,908.12	-118.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	19,681,002.06	4,961,406.60	24,642,408.66	17,010,693.50	(686,386.99)	16,324,306.51	-33.8%
b) Audit Adjustments		9793	867,068.00	0.00	867,068.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,548,070.06	4,961,406.60	25,509,476.66	17,010,693.50	(686,386.99)	16,324,306.51	-36.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,548,070.06	4,961,406.60	25,509,476.66	17,010,693.50	(686,386.99)	16,324,306.51	-36.0%
2) Ending Balance, June 30 (E + F1e)			17,010,693.50	(686,386.99)	16,324,306.51	17,154,199.56	892,015.07	18,046,214.63	10.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,043,358.10	8,043,358.10	0.00	10,669,779.09	10,669,779.09	32.7%
c) Committed									
Stabilization Arrangements		9750	6,143,123.72	0.00	6,143,123.72	0.00	0.00	0.00	-100.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	3,208,966.12	0.00	3,208,966.12	New
Outdoor Learning and campus improvements Fund 40	0000	9760			*0.00*	*3,208,966.12*		*3,208,966.12*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	1,478,000.00	0.00	1,478,000.00	New
Textbook Adoption	0000	9780			*0.00*	*1,050,000.00*		*1,050,000.00*	
Special Education Contingency	0000	9780			*0.00*	*428,000.00*		*428,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,132,824.69	0.00	2,132,824.69	2,684,469.42	0.00	2,684,469.42	25.9%
Unassigned/Unappropriated Amount		9790	8,729,745.09	(8,729,745.09)	0.00	9,777,764.02	(9,777,764.02)	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	2,120,876.10	906,633.40
3061	ESSA: Title I, Migrant Ed Summer Program	2,693.95	2,693.95
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	303,139.21	303,139.21
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	1,062,842.17	5,362,909.97
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	11,177.17	11,177.17
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	33,474.76	33,474.76
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	55,127.43	55,127.43
5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	55,447.76	55,447.76
5640		55,731.81	55,731.81
6266	Educator Effectiveness, FY 2021-22	909,182.77	909,182.77

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6300	Lottery: Instructional Materials	164,871.26	0.00
6387	Career Technical Education Incentive Grant Program	3,120.21	0.00
6388	Strong Workforce Program	22,345.94	16,426.86
6536	Special Ed: Dispute Prevention and Dispute Resolution	38,682.55	38,682.55
6537	Special Ed: Learning Recovery Support	216,997.11	216,997.11
6546	Mental Health-Related Services	69,287.16	69,287.16
6547	Special Education Early Intervention Preschool Grant	126,924.00	126,924.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	176,577.00	176,577.00
7029	Child Nutrition: Food Service Staff Training Funds	94,011.00	94,011.00
7311	Classified School Employee Professional Development Block Grant	21,574.88	21,574.88
7370	Supplementary Programs: Specialized Secondary	10,465.75	10,465.75
7422	In-Person Instruction (IPI) Grant	827,932.66	827,932.66

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7425	Expanded Learning Opportunities (ELO) Grant	777,718.29	495,447.34
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,222.61	0.00
7431	COVID-19 Supplemental Funding for ROCPs	792,584.26	792,584.26
9010	Other Restricted Local	87,350.29	87,350.29
Total, Restricted Balance		8,043,358.10	10,669,779.09

Adopted Budget
Funds 08-67
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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,520.09	20,880.84	119.3%
3) Other State Revenue		8300-8599	322,261.50	423,987.00	31.6%
4) Other Local Revenue		8600-8799	223.03	0.00	-100.0%
5) TOTAL, REVENUES			332,004.62	444,867.84	34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	184,523.78	109,387.30	-40.7%
2) Classified Salaries		2000-2999	89,978.02	104,421.24	16.1%
3) Employee Benefits		3000-3999	90,589.83	102,269.19	12.9%
4) Books and Supplies		4000-4999	3,011.39	200,479.35	6,557.4%
5) Services and Other Operating Expenditures		5000-5999	18,195.02	946.51	-94.8%
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			386,298.04	517,503.59	34.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,293.42)	(72,635.75)	33.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,293.42)	(72,635.75)	33.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,536.22	63,242.80	-46.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,536.22	63,242.80	-46.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,536.22	63,242.80	-46.2%
2) Ending Balance, June 30 (E + F1e)			63,242.80	(9,392.95)	-114.9%
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	46,033.67	6,176.00	-86.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,631.09	24,631.09	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(7,421.96)	(40,200.04)	441.6%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	63,242.80		
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			63,242.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			63,242.80		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,520.09	20,880.84	119.3%
TOTAL, FEDERAL REVENUE			9,520.09	20,880.84	119.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	321,692.50	407,516.00	26.7%
All Other State Revenue	All Other	8590	569.00	16,471.00	2,794.7%
TOTAL, OTHER STATE REVENUE			322,261.50	423,987.00	31.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	223.03	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			223.03	0.00	-100.0%
TOTAL, REVENUES			332,004.62	444,867.84	34.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	153,121.20	70,719.24	-53.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,402.58	38,668.06	23.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			184,523.78	109,387.30	-40.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,286.25	42,603.60	17.4%
Other Classified Salaries		2900	53,691.77	61,817.64	15.1%
TOTAL, CLASSIFIED SALARIES			89,978.02	104,421.24	16.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,161.03	37,363.98	19.9%
PERS		3201-3202	20,613.89	26,491.67	28.5%
OASDI/Medicare/Alternative		3301-3302	9,414.73	9,427.66	0.1%
Health and Welfare Benefits		3401-3402	19,273.81	21,098.48	9.5%
Unemployment Insurance		3501-3502	1,372.62	1,069.05	-22.1%
Workers' Compensation		3601-3602	8,753.75	6,818.35	-22.1%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,589.83	102,269.19	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,011.39	200,479.35	6,557.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,011.39	200,479.35	6,557.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,130.85	0.00	-100.0%
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	15,064.17	946.51	-93.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,195.02	946.51	-94.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			386,298.04	517,503.59	34.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,520.09	20,880.84	119.3%
3) Other State Revenue		8300-8599	322,261.50	423,987.00	31.6%
4) Other Local Revenue		8600-8799	223.03	0.00	-100.0%
5) TOTAL, REVENUES			332,004.62	444,867.84	34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		207,487.14	308,909.75	48.9%
2) Instruction - Related Services	2000-2999		178,810.90	208,444.84	16.6%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	149.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			386,298.04	517,503.59	34.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(54,293.42)	(72,635.75)	33.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,293.42)	(72,635.75)	33.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,536.22	63,242.80	-46.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,536.22	63,242.80	-46.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,536.22	63,242.80	-46.2%
2) Ending Balance, June 30 (E + F1e)			63,242.80	(9,392.95)	-114.9%
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	46,033.67	6,176.00	-86.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,631.09	24,631.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(7,421.96)	(40,200.04)	441.6%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	6,176.00	6,176.00
6391	Adult Education Program	39,857.67	0.00
Total, Restricted Balance		46,033.67	6,176.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,502,791.49	2,618,033.00	4.6%
4) Other Local Revenue		8600-8799	198,150.34	333,303.74	68.2%
5) TOTAL, REVENUES			2,700,941.83	2,951,336.74	9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,072,241.90	1,455,033.15	35.7%
2) Classified Salaries		2000-2999	533,403.57	524,177.47	-1.7%
3) Employee Benefits		3000-3999	589,921.05	816,703.03	38.4%
4) Books and Supplies		4000-4999	76,975.38	202,011.49	162.4%
5) Services and Other Operating Expenditures		5000-5999	106,428.25	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	2,084,825.16	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,378,970.15	5,082,750.30	113.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			321,971.68	(2,131,413.56)	-762.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321,971.68	(2,131,413.56)	-762.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	667,247.77	989,219.45	48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,247.77	989,219.45	48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			667,247.77	989,219.45	48.3%
2) Ending Balance, June 30 (E + F1e)			989,219.45	(1,142,194.11)	-215.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	853,729.44	197,484.14	-76.9%
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	410,201.62	410,201.62	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(274,711.61)	(1,749,879.87)	537.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	982,376.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	216.15		

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	6,627.26		
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			989,219.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			989,219.45		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,785,531.51	2,533,036.00	41.9%
All Other State Revenue	All Other	8590	717,259.98	84,997.00	-88.1%
TOTAL, OTHER STATE REVENUE			2,502,791.49	2,618,033.00	4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,840.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	41,018.00	0.00	-100.0%
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	153,291.57	333,303.74	117.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,150.34	333,303.74	68.2%
TOTAL, REVENUES			2,700,941.83	2,951,336.74	9.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	616,893.97	960,036.77	55.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	455,347.93	494,996.38	8.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,072,241.90	1,455,033.15	35.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	156,128.65	207,014.10	32.6%
Classified Support Salaries		2200	71,883.21	54,686.37	-23.9%
Classified Supervisors' and Administrators' Salaries		2300	90,233.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	215,158.71	262,477.00	22.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			533,403.57	524,177.47	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	151,395.08	323,231.69	113.5%
PERS		3201-3202	154,988.21	185,686.30	19.8%
OASDI/Medicare/Alternative		3301-3302	65,348.78	71,558.64	9.5%
Health and Welfare Benefits		3401-3402	158,962.96	163,222.68	2.7%
Unemployment Insurance		3501-3502	8,000.86	9,886.56	23.6%
Workers' Compensation		3601-3602	51,225.16	63,117.16	23.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			589,921.05	816,703.03	38.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	97.00	0.00	-100.0%
Materials and Supplies		4300	60,746.82	202,011.49	232.5%
Noncapitalized Equipment		4400	16,131.56	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			76,975.38	202,011.49	162.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,526.48	0.00	-100.0%
Dues and Memberships		5300	3,739.00	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	5,482.74	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,881.59	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	71,117.92	0.00	-100.0%
Communications		5900	4,680.52	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,428.25	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,084,825.16	New
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	2,084,825.16	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,378,970.15	5,082,750.30	113.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,502,791.49	2,618,033.00	4.6%
4) Other Local Revenue		8600-8799	198,150.34	333,303.74	68.2%
5) TOTAL, REVENUES			2,700,941.83	2,951,336.74	9.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,125,514.42	1,843,440.68	63.8%
2) Instruction - Related Services	2000-2999		1,067,651.84	1,029,927.00	-3.5%
3) Pupil Services	3000-3999		162,182.60	102,111.46	-37.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		23,621.29	2,107,271.16	8,821.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,378,970.15	5,082,750.30	113.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			321,971.68	(2,131,413.56)	-762.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			321,971.68	(2,131,413.56)	-762.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	667,247.77	989,219.45	48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			667,247.77	989,219.45	48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			667,247.77	989,219.45	48.3%
2) Ending Balance, June 30 (E + F1e)			989,219.45	(1,142,194.11)	-215.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	853,729.44	197,484.14	-76.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	410,201.62	410,201.62	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(274,711.61)	(1,749,879.87)	537.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	47,743.20	47,743.20
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	24,960.00	24,960.00
6128	Inclusive Early Education Expansion Grant	652,245.30	0.00
9010	Other Restricted Local	128,780.94	124,780.94
Total, Restricted Balance		853,729.44	197,484.14

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,878,151.39	3,307,054.20	76.1%
3) Other State Revenue		8300-8599	366,236.76	534,898.00	46.1%
4) Other Local Revenue		8600-8799	40,131.65	31,100.00	-22.5%
5) TOTAL, REVENUES			2,284,519.80	3,873,052.20	69.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	975,621.71	1,229,967.00	26.1%
3) Employee Benefits		3000-3999	469,127.62	640,391.99	36.5%
4) Books and Supplies		4000-4999	1,640,508.63	2,349,417.00	43.2%
5) Services and Other Operating Expenditures		5000-5999	48,670.09	180,702.00	271.3%
6) Capital Outlay		6000-6999	119,861.03	154,077.00	28.5%
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	194,937.00	New
9) TOTAL, EXPENDITURES			3,253,789.08	4,749,491.99	46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(969,269.28)	(876,439.79)	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(969,269.28)	(876,439.79)	-9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,401,769.27	2,432,499.99	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,401,769.27	2,432,499.99	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,401,769.27	2,432,499.99	-28.5%
2) Ending Balance, June 30 (E + F1e)			2,432,499.99	1,556,060.20	-36.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,660.44	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	1,955,239.88	1,100,323.53	-43.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	455,851.29	483,988.29	6.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(28,251.62)	(28,251.62)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,347,597.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	37,434.13		

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	.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	49,660.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,434,692.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,192.19		
6) TOTAL, LIABILITIES			2,192.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			2,432,499.99		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,875,088.39	3,077,637.20	64.1%
Donated Food Commodities		8221	0.00	229,417.00	New
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,878,151.39	3,307,054.20	76.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	366,236.76	467,398.00	27.6%
All Other State Revenue		8590	0.00	67,500.00	New
TOTAL, OTHER STATE REVENUE			366,236.76	534,898.00	46.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	33,788.84	19,100.00	-43.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,342.81	12,000.00	89.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,131.65	31,100.00	-22.5%
TOTAL, REVENUES			2,284,519.80	3,873,052.20	69.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	713,662.76	921,979.92	29.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	202,942.18	238,755.84	17.6%
Clerical, Technical and Office Salaries		2400	59,016.77	69,231.24	17.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			975,621.71	1,229,967.00	26.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	207,326.40	307,820.93	48.5%
OASDI/Medicare/Alternative		3301-3302	70,702.74	89,822.99	27.0%
Health and Welfare Benefits		3401-3402	155,099.06	197,375.94	27.3%
Unemployment Insurance		3501-3502	4,876.08	6,148.50	26.1%
Workers' Compensation		3601-3602	31,123.34	39,223.63	26.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			469,127.62	640,391.99	36.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,686.53	222,000.00	39.0%
Noncapitalized Equipment		4400	51,144.07	95,500.00	86.7%
Food		4700	1,429,678.03	2,031,917.00	42.1%
TOTAL, BOOKS AND SUPPLIES			1,640,508.63	2,349,417.00	43.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,661.23	24,000.00	801.8%
Dues and Memberships		5300	560.00	560.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,675.00	16,400.00	250.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,006.56	32,000.00	33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(30,293.09)	(46,656.00)	54.0%
Professional/Consulting Services and Operating Expenditures		5800	47,060.39	154,148.00	227.6%
Communications		5900	0.00	250.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,670.09	180,702.00	271.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	111,963.99	154,077.00	37.6%
Equipment Replacement		6500	7,897.04	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119,861.03	154,077.00	28.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	194,937.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	194,937.00	New
TOTAL, EXPENDITURES			3,253,789.08	4,749,491.99	46.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,878,151.39	3,307,054.20	76.1%
3) Other State Revenue		8300-8599	366,236.76	534,898.00	46.1%
4) Other Local Revenue		8600-8799	40,131.65	31,100.00	-22.5%
5) TOTAL, REVENUES			2,284,519.80	3,873,052.20	69.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,249,180.21	4,547,291.99	40.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		(66.13)	(9,137.00)	13,716.7%
7) General Administration	7000-7999		0.00	194,937.00	New
8) Plant Services	8000-8999		4,675.00	16,400.00	250.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,253,789.08	4,749,491.99	46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(969,269.28)	(876,439.79)	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(969,269.28)	(876,439.79)	-9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,401,769.27	2,432,499.99	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,401,769.27	2,432,499.99	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,401,769.27	2,432,499.99	-28.5%
2) Ending Balance, June 30 (E + F1e)			2,432,499.99	1,556,060.20	-36.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,660.44	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	1,955,239.88	1,100,323.53	-43.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	455,851.29	483,988.29	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(28,251.62)	(28,251.62)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,536,999.45	678,577.90
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	242,947.77	242,947.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	103,659.33	107,164.53
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	20,668.12	20,668.12
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	22,203.87	22,203.87
5810	Other Restricted Federal	3,063.00	3,063.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	18,225.00	18,225.00
9010	Other Restricted Local	7,473.34	7,473.34
Total, Restricted Balance		1,955,239.88	1,100,323.53

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	945.18	945.18	0.0%
5) TOTAL, REVENUES			500,945.18	500,945.18	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	230,376.00	230,376.00	0.0%
6) Capital Outlay		6000-6999	9,635.25	9,635.25	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			240,011.25	240,011.25	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			260,933.93	260,933.93	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			260,933.93	260,933.93	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,890.24	790,824.17	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,890.24	790,824.17	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,890.24	790,824.17	49.2%
2) Ending Balance, June 30 (E + F1e)			790,824.17	1,051,758.10	33.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	790,824.17	1,051,758.10	33.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	790,824.17		
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			790,824.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			790,824.17		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	500,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	945.18	945.18	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			945.18	945.18	0.0%
TOTAL, REVENUES			500,945.18	500,945.18	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	224,466.00	224,466.00	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	5,910.00	5,910.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			230,376.00	230,376.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,635.25	9,635.25	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			9,635.25	9,635.25	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			240,011.25	240,011.25	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	945.18	945.18	0.0%
5) TOTAL, REVENUES			500,945.18	500,945.18	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		240,011.25	240,011.25	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			240,011.25	240,011.25	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			260,933.93	260,933.93	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			260,933.93	260,933.93	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,890.24	790,824.17	49.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,890.24	790,824.17	49.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,890.24	790,824.17	49.2%
2) Ending Balance, June 30 (E + F1e)			790,824.17	1,051,758.10	33.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	790,824.17	1,051,758.10	33.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	906.17	0.00	-100.0%
5) TOTAL, REVENUES			906.17	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,122.00	0.00	-100.0%
6) Capital Outlay		6000-6999	31,921.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,043.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(44,137.33)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,137.33)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,630.36	361,493.03	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,630.36	361,493.03	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,630.36	361,493.03	-10.9%
2) Ending Balance, June 30 (E + F1e)			361,493.03	361,493.03	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	361,493.03	361,493.03	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	361,493.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			361,493.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			361,493.03		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	906.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			906.17	0.00	-100.0%
TOTAL, REVENUES			906.17	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,122.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,122.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,356.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	22,565.50	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	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			31,921.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,043.50	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	906.17	0.00	-100.0%
5) TOTAL, REVENUES			906.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,043.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,043.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(44,137.33)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(44,137.33)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	405,630.36	361,493.03	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			405,630.36	361,493.03	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,630.36	361,493.03	-10.9%
2) Ending Balance, June 30 (E + F1e)			361,493.03	361,493.03	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	361,493.03	361,493.03	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	361,493.03	361,493.03
Total, Restricted Balance		361,493.03	361,493.03

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,280.50	0.00	-100.0%
5) TOTAL, REVENUES			89,280.50	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,194.74	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			39,194.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,085.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,085.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	617,195.38	667,281.14	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			617,195.38	667,281.14	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			617,195.38	667,281.14	8.1%
2) Ending Balance, June 30 (E + F1e)			667,281.14	667,281.14	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	667,281.14	667,281.14	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	667,281.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			667,281.14		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			667,281.14		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,523.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	87,756.72	0.00	-100.0%
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			89,280.50	0.00	-100.0%
TOTAL, REVENUES			89,280.50	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	39,194.74	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,194.74	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			39,194.74	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,280.50	0.00	-100.0%
5) TOTAL, REVENUES			89,280.50	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		39,194.74	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,194.74	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			50,085.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			50,085.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	617,195.38	667,281.14	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			617,195.38	667,281.14	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			617,195.38	667,281.14	8.1%
2) Ending Balance, June 30 (E + F1e)			667,281.14	667,281.14	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	667,281.14	667,281.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	667,281.14	667,281.14
Total, Restricted Balance		667,281.14	667,281.14

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98.12	0.00	-100.0%
5) TOTAL, REVENUES			98.12	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,492.50	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			2,492.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,394.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,394.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,220.50	38,826.12	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,220.50	38,826.12	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,220.50	38,826.12	-5.8%
2) Ending Balance, June 30 (E + F1e)			38,826.12	38,826.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	38,826.12	38,826.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	38,826.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			38,826.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			38,826.12		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	98.12	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			98.12	0.00	-100.0%
TOTAL, REVENUES			98.12	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,492.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,492.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,492.50	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	98.12	0.00	-100.0%
5) TOTAL, REVENUES			98.12	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,492.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,492.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,394.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,394.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,220.50	38,826.12	-5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,220.50	38,826.12	-5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,220.50	38,826.12	-5.8%
2) Ending Balance, June 30 (E + F1e)			38,826.12	38,826.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,826.12	38,826.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	112,345.25	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,654.40	0.00	-100.0%
5) TOTAL, REVENUES			127,999.65	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	910,550.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			910,550.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(782,550.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,217,449.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,456,632.68	6,674,082.33	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,456,632.68	6,674,082.33	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,456,632.68	6,674,082.33	22.3%
2) Ending Balance, June 30 (E + F1e)			6,674,082.33	6,674,082.33	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	6,674,082.33	6,674,082.33	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%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	6,674,111.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	(29.31)		
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			6,674,082.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,674,082.33		
FEDERAL REVENUE					
All Other Federal Revenue		8290	112,345.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			112,345.25	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	15,654.40	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			15,654.40	0.00	-100.0%
TOTAL, REVENUES			127,999.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	300,550.00	0.00	-100.0%
Other Debt Service - Principal		7439	610,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			910,550.00	0.00	-100.0%
TOTAL, EXPENDITURES			910,550.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	112,345.25	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,654.40	0.00	-100.0%
5) TOTAL, REVENUES			127,999.65	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	910,550.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			910,550.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(782,550.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,217,449.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,456,632.68	6,674,082.33	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,456,632.68	6,674,082.33	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,456,632.68	6,674,082.33	22.3%
2) Ending Balance, June 30 (E + F1e)			6,674,082.33	6,674,082.33	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	6,674,082.33	6,674,082.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	6,674,082.33	6,674,082.33
Total, Restricted Balance		6,674,082.33	6,674,082.33

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472.95	0.00	-100.0%
5) TOTAL, REVENUES			472.95	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			472.95	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			472.95	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	197,944.12	198,417.07	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,944.12	198,417.07	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			197,944.12	198,417.07	0.2%
2) Ending Net Position, June 30 (E + F1e)			198,417.07	198,417.07	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	198,417.07	198,417.07	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	198,417.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			198,417.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			198,417.07		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	472.95	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%
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			472.95	0.00	-100.0%
TOTAL, REVENUES			472.95	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472.95	0.00	-100.0%
5) TOTAL, REVENUES			472.95	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			472.95	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			472.95	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	197,944.12	198,417.07	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,944.12	198,417.07	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			197,944.12	198,417.07	0.2%
2) Ending Net Position, June 30 (E + F1e)			198,417.07	198,417.07	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	198,417.07	198,417.07	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,266.13	4,266.13	4,266.13	4,314.45	4,314.45	4,314.45
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,266.13	4,266.13	4,266.13	4,314.45	4,314.45	4,314.45
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	1.00	1.00	1.00	1.00	1.00	1.00
d. Special Education Extended Year	.20	.20	.20	.20	.20	.20
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.20	1.20	1.20	1.20	1.20	1.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,267.33	4,267.33	4,267.33	4,315.65	4,315.65	4,315.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Adopted Budget
Form MYP
2022 - 23



JUNE 23, 2022

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	58,696,211.00	4.02%	61,058,660.00	2.33%	62,479,123.08
2. Federal Revenues	8100-8299	20,257.00	0.00%	20,257.00	0.00%	20,257.00
3. Other State Revenues	8300-8599	6,017,376.57	-85.23%	888,765.00	-0.23%	886,765.00
4. Other Local Revenues	8600-8799	345,365.25	7.53%	371,378.00	1.62%	377,378.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,297,680.10)	-7.88%	(9,486,381.00)	6.70%	(10,121,691.00)
6. Total (Sum lines A1 thru A5c)		54,781,529.72	-3.52%	52,852,679.00	1.49%	53,641,832.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,606,755.69		24,392,463.69
b. Step & Column Adjustment				470,652.00		449,652.00
c. Cost-of-Living Adjustment				1,052,018.00		0.00
d. Other Adjustments				(736,962.00)		(650,120.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,606,755.69	3.33%	24,392,463.69	-0.82%	24,191,995.69
2. Classified Salaries						
a. Base Salaries				11,206,587.07		11,918,264.07
b. Step & Column Adjustment				260,970.00		254,203.00
c. Cost-of-Living Adjustment				502,055.00		0.00
d. Other Adjustments				(51,348.00)		(814,475.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,206,587.07	6.35%	11,918,264.07	-4.70%	11,357,992.07
3. Employee Benefits	3000-3999	13,669,267.35	-3.25%	13,224,455.00	-1.55%	13,019,107.00
4. Books and Supplies	4000-4999	2,649,277.35	-13.12%	2,301,682.00	-4.73%	2,192,699.00
5. Services and Other Operating Expenditures	5000-5999	3,844,376.20	-22.27%	2,988,280.00	-8.64%	2,730,078.00
6. Capital Outlay	6000-6999	258,406.00	0.00%	258,406.00	0.00%	258,406.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	235,267.00	0.00%	235,267.00	0.00%	235,267.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(831,913.00)	-76.77%	(193,253.00)	2.57%	(198,222.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,638,023.66	2.11%	55,789,564.76	-2.40%	54,450,322.76

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		143,506.06		(2,936,885.76)		(808,490.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,010,693.50		17,154,199.56		14,217,313.80
2. Ending Fund Balance (Sum lines C and D1)		17,154,199.56		14,217,313.80		13,408,823.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	3,208,966.12		11,619,632.80		9,357,776.11
d. Assigned	9780	1,478,000.00				1,513,713.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,684,469.42		2,597,681.00		2,537,333.41
2. Unassigned/Unappropriated	9790	9,777,764.02		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,154,199.56		14,217,313.80		13,408,823.12
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,684,469.42		2,597,681.00		2,537,333.41
c. Unassigned/Unappropriated	9790	9,777,764.02		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		12,462,233.44		2,597,681.00		2,537,333.41

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.

Expenditure adjustments reflect a reduction in one-time increase in hours, short-term positions and temporary positions added to help mitigate learning loss.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	11,270,944.39	-69.72%	3,412,594.00	0.00%	3,412,594.00
3. Other State Revenues	8300-8599	11,894,925.33	-24.41%	8,991,652.00	-23.25%	6,901,526.00
4. Other Local Revenues	8600-8799	2,959,142.61	11.71%	3,305,613.00	3.90%	3,434,440.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,297,680.10	-7.88%	9,486,381.00	6.70%	10,121,691.00
6. Total (Sum lines A1 thru A5c)		36,422,692.43	-30.82%	25,196,240.00	-5.26%	23,870,251.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,713,731.35		4,693,348.35
b. Step & Column Adjustment				84,619.00		85,035.00
c. Cost-of-Living Adjustment				197,618.00		0.00
d. Other Adjustments				(4,302,620.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,713,731.35	-46.14%	4,693,348.35	1.81%	4,778,383.35
2. Classified Salaries						
a. Base Salaries				8,766,675.85		5,229,954.00
b. Step & Column Adjustment				122,430.00		96,337.00
c. Cost-of-Living Adjustment				246,083.00		0.00
d. Other Adjustments				(3,905,234.85)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,766,675.85	-40.34%	5,229,954.00	1.84%	5,326,291.00
3. Employee Benefits	3000-3999	9,251,614.29	-25.26%	6,914,619.00	-1.93%	6,781,197.00
4. Books and Supplies	4000-4999	2,772,626.91	-51.54%	1,343,698.00	0.00%	1,343,698.00
5. Services and Other Operating Expenditures	5000-5999	2,703,607.76	-83.85%	436,636.00	0.00%	436,636.00
6. Capital Outlay	6000-6999	739,358.21	-93.85%	45,450.00	0.00%	45,450.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,259,700.00	-39.05%	767,837.00	0.00%	767,837.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	636,976.00	-73.07%	171,543.00	0.00%	171,543.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,844,290.37	-43.74%	19,603,085.35	0.24%	19,651,035.35

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,578,402.06		5,593,154.65		4,219,215.65
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(686,386.99)		892,015.07		6,485,169.72
2. Ending Fund Balance (Sum lines C and D1)		892,015.07		6,485,169.72		10,704,385.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,669,779.09		6,485,169.72		10,704,385.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(9,777,764.02)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		892,015.07		6,485,169.72		10,704,385.37
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Assumptions used for the two out-years projections include ADA 4224.93 (23-24), SSC COLA of 5.38% & ADA of 4224.93 (24-25) SSC COLA of 4.02% (ADA assumes a 3 year rolling average. Expenditure reductions in salaries and benefits are based on reductions in additional hours, temporary and short-term positions that were all added to help mitigate learning loss resulting from the Pandemic. Staffing levels will reflect numbers prior to the pandemic.

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	58,696,211.00	4.02%	61,058,660.00	2.33%	62,479,123.08
2. Federal Revenues	8100-8299	11,291,201.39	-69.60%	3,432,851.00	0.00%	3,432,851.00
3. Other State Revenues	8300-8599	17,912,301.90	-44.84%	9,880,417.00	-21.17%	7,788,291.00
4. Other Local Revenues	8600-8799	3,304,507.86	11.27%	3,676,991.00	3.67%	3,811,818.00
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)		91,204,222.15	-14.42%	78,048,919.00	-0.69%	77,512,083.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,320,487.04		29,085,812.04
b. Step & Column Adjustment				555,271.00		534,687.00
c. Cost-of-Living Adjustment				1,249,636.00		0.00
d. Other Adjustments				(5,039,582.00)		(650,120.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,320,487.04	-10.01%	29,085,812.04	-0.40%	28,970,379.04
2. Classified Salaries						
a. Base Salaries				19,973,262.92		17,148,218.07
b. Step & Column Adjustment				383,400.00		350,540.00
c. Cost-of-Living Adjustment				748,138.00		0.00
d. Other Adjustments				(3,956,582.85)		(814,475.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,973,262.92	-14.14%	17,148,218.07	-2.71%	16,684,283.07
3. Employee Benefits	3000-3999	22,920,881.64	-12.14%	20,139,074.00	-1.68%	19,800,304.00
4. Books and Supplies	4000-4999	5,421,904.26	-32.77%	3,645,380.00	-2.99%	3,536,397.00
5. Services and Other Operating Expenditures	5000-5999	6,547,983.96	-47.70%	3,424,916.00	-7.54%	3,166,714.00
6. Capital Outlay	6000-6999	997,764.21	-69.55%	303,856.00	0.00%	303,856.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,494,967.00	-32.90%	1,003,104.00	0.00%	1,003,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(194,937.00)	-88.86%	(21,710.00)	22.89%	(26,679.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		89,482,314.03	-15.75%	75,392,650.11	-1.71%	74,101,358.11

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,721,908.12		2,656,268.89		3,410,724.97
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,324,306.51		18,046,214.63		20,702,483.52
2. Ending Fund Balance (Sum lines C and D1)		18,046,214.63		20,702,483.52		24,113,208.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	10,669,779.09		6,485,169.72		10,704,385.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,208,966.12		11,619,632.80		9,357,776.11
d. Assigned	9780	1,478,000.00		0.00		1,513,713.60
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,684,469.42		2,597,681.00		2,537,333.41
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,046,214.63		20,702,483.52		24,113,208.49
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,684,469.42		2,597,681.00		2,537,333.41
c. Unassigned/Unappropriated	9790	9,777,764.02		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(9,777,764.02)		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)		2,684,469.42		2,597,681.00		2,537,333.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.45%		3.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,314.45		4,224.93		4,224.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,482,314.03		75,392,650.11		74,101,358.11
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		89,482,314.03		75,392,650.11		74,101,358.11
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,684,469.42		2,261,779.50		2,223,040.74
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,684,469.42		2,261,779.50		2,223,040.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Adopted Budget
Supplemental Forms
2022 - 23



JUNE 23, 2022

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	16,411.50	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	5,306,869.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,881.59	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(30,293.09)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,306,869.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	30,293.09	(30,293.09)	0.00	0.00	5,306,869.00	5,306,869.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	46,656.00	0.00	0.00	(194,937.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(46,656.00)	194,937.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	46,656.00	(46,656.00)	194,937.00	(194,937.00)	0.00	0.00		

Adopted Budget Assumptions 2022 - 23



JUNE 23, 2022

North Monterey County Unified School District
2022-23 Adopted Budget Assumptions
As of June 23, 2022

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. In 2013-14, the Local Control Funding Formula (LCFF), which must be tied to the Local Control Accountability Plan (LCAP) was introduced and replaced the Revenue Limit methodology of funding. In 2018-19, LCFF was fully funded; two years ahead of schedule. This returned districts to the same funding levels from a decade prior -- to 2007-08 levels. The Adopted Budget should be considered a 'snapshot in time' of the financial plan of the District on the date it is adopted. As the school year progresses, variables will change and the budget will have to be updated and approved again by the Board of Trustees. As a starting point, the Governor's 2022 May Revise Budget Proposal, and following assumptions were used for the development of the 2022-23 Adopted 2nd Budget.

Fund 01 - General Fund
REVENUE

Enrollment: Estimated enrollment is calculated using the cohort methodology. Enrollment estimates are used to assist with staffing ratios, and are a starting point for predicting ADA for the budget year.

Grade Span	Projected 2022-23 Enrollment	Unduplicated FRPM/EL/Foster Youth Total	Unduplicated %
TK - 3	1404		
4 - 6	1034		
7 - 8	678		
9 - 12	1409		
Central Bay	26		
Total:	4551	3943	86.64%

LCFF Revenue: Revenue will be funded based on the 2021-22 certified P2 ADA or the Governor's proposal in the May Revise. NMCUSD Unduplicated Pupil Percentage (UPP) is 87.09% Other assumptions used to calculate LCFF revenue (using the FCMAT calculator v23b are based on the May Revise. The Governor's May Revise Proposed changes to current year (21-22) ADA calculation which wil adjust 22-23 ADA projections upward. ***(Note: no change to ADA for out-years pending final State Budget to adjust numbers)***

Grade Span	Projected 2022-23 ADA	Projected 2023-24 ADA	Projected 24-25 ADA
TK - 3	1320.39	1280.27	1256.46
4 - 6	1009.56	983.45	972.2
7 - 8	660.27	655.46	651.54
9 - 12	1325.43	1305.75	1303.7
Total:	4315.65	4224.93	4183.9

Changes made to projected funding between the Governor's January Proposed State Budget and May Revise include revised COLA in the out-years, and updated STRS & PERS rates.

At Governor's 2022-23 January Budget Proposal	2022-23 - Projected	2023-24 Proposed	2024-25 Proposed
Annual COLA	6.56%	5.38%	4.02%
Base Grant Proation Factor	0.00%	0.00%	0.00%

At Governor's 2022-23 January Budget Proposal

Components of LCFF Revenue:	Projected 2022-23	Projected 2023-24	Projected 2024-25
Base Grant	$ 38,585,562	$ 39,170,169	$ 40,655,747
Grade Span Adjustment (GSA) TK-3	$ 1,221,361	$ 1,209,855	$ 1,235,100
Grade Span Adjustment (GSA) 9-12	$ 371,120	$ 373,445	$ 388,503
EPA	$ 2,668,448	$ 2,135,231	$ 1,914,077
Transitional Kindergarten	$ 119,131	$ 90,561	$ 94,201
TIIG & Transportation Add Ons	$ 1,484,475	$ 1,484,475	$ 1,484,475
Supplemental and Concentration Grant *	$ 16,400,138	$ 16,594,924	$ 16,739,971
Total	$ 60,850,235	$ 61,058,660	$ 62,512,074

* All expenses from the Supplemental and Concentration Grant must align to the State Priorities and must be tied to the LCAP Goals of:

0. Basic Services - Provide safe, secure facilities, transportation, supervision, and adequate staffing materials, & equitable related services.
1. Improving Instruction: Provide high quality, rigorous and equitable instruction that improves academic performance.
2. College & Career Readiness: All students will be College and Career Ready for post-high school placement.
3. Student Engagement: All students will be fully engaged and connected in meaningful ways to school with an emphasis on social-emotional learning.
4. Parent Community Engagement: Parents, community, and staff will be fully engaged in partnerships that result in positive educational outcomes for all students.

Reductions to LCFF Revenue: The contribution for Deferred Maintenance is recorded as a reduction to LCFF revenue Object 8091

	Actual 2020-21	Actual 2021-22	Budgeted 22-23
Deferred Maintenance Contribution:	$ -	$ 500,000.00	$ 500,000.00

Note: no contribution in 20-21 due to projected deferrals

Federal Revenue .

As actual entitlements are received the budget will be adjusted accordingly.

Description	Actuals 2020-21	Est Actuals 2021-22	Budgeted 2022-23
Rsc 3010 NCLB: Title I Part A	$ 935,136	$ 1,063,709	$ 1,063,709
Rsc 3060/3061 Title I: Migrant *	$ 695,887	$ 784,066	$ 784,066
Rsc 3182 ESSA CSI	$ 337,794	$ 364,681	$ 207,483
Rsc 3210 CARES ESSER	$ 696,444	$ -	$ -
Rsc 3212 ESSER II	$ 767,484	$ 2,712,794	$ -
Rsc 3213;3214 ESSER III	$ 16,319	$ 1,401,316	$ 6,418,280
Rsc 3215 Emergency Education Relief	$ 43,639	$ 129,453	$ -
Rsc 3221 Coronavirus Relief Fund	$ 3,589,308	$ -	$ -
Rsc 3222 Coronavirus Relief Fund	$ 354,659	$ -	$ -
Rsc 3223 Coronavirus Relif Fund	$ 800,526	$ -	$ -
Rsc 3550 Voc/Appl. (Carl D. Perkins)	$ 40,221	$ 41,585	$ 41,585
Rsc 4035 NCLB: Title II Teacher Quality	$ 137,415	$ 203,858	$ 203,858
Rsc 4124 Title IV After School Safety	$ 98,848	$ 166,919	$ 166,919
Rsc 4127 Title IV Stu Sprt & Acad Enrich	$ 39,729	$ 178,061	$ 178,061
Rsc 4128 Title IV Part A	$ -	$ -	$ -
Rsc 4203 Title III: Limited English Prof	$ 176,733	$ 311,331	$ 311,331
Rsc 5640 Medical Billing Option	$ 99,533	$ 14,424	$ 14,424
Rsc 5630 Homeless Children Education Gran	$ -	$ 97,400	$ 97,400
Rsc 5632 American Rescue Plan Homeless	$ -	$ 79,211	$ 79,211
	$ 8,829,677	$ 7,548,807	$ 9,566,327

**Note: Planned carryover funds are not included in the Revenue listed for 2022-23. Some one-time funds listed in 2021-22 have been expended

* Using COE guidance for FY 2022 Migrant Program

Other State Revenue:

Description	Actuals 2020-21	Est Actuals 2021-22	Budgeted 2022-23
Rsc 0000 Mandated Cost Block Grant	$ 182,446	$ 182,446	$ 193,693

Rsc 0000 1x Discretionary	$	21,031	$	-	$	5,135,030
Rsc 6010 After School Learning *	$	472,513	$	670,865	$	690,645
Rsc 6387 CTE Incentive Grant *	$	127,957	$	263,565	$	263,565
Rsc 7121 CASF Technology Grant	$	825,000	$	-	$	-
Rsc 7370 SSP Cohort 5	$	80,425	$	113,285	$	-
Rsc 6388 Strong Workforce Prgm *	$	157,105	$	360,024	$	360,024
Rsc 7422 IPI Allocation	$	819,026	$	220,736	$	704,678
Rsc 7425/7526 ELOG	$	2,301,945	$	344,975	$	-
Rsc 7812 - CNG Bus & Infrastructure Grant	$	500,199	$	464,316	$	-
Rsc 2600 ELOP			$	2,383,943	$	-
	$	5,487,647	$	5,004,155	$	7,347,635

**Note: Planned Carryover is not included as revenue for current or out-year

Lottery income is based on the guidance from SSC Dartboard, and is estimated as follows:

Description		Lottery ADA		2022-23 Rate		Budget 2022-23
Rsc 1100 Base (Unrestricted) Rate	$	4,315.65	$	163.00	$	703,451
Rsc 6300 Prop 20 (Restricted) Rate	$	4,315.65	$	65.00	$	280,517
	$	8,631.30	$	228.00	$	983,968

Other Unrestricted Local Revenue assumptions include interest and rental income, and enterprise reimbursements.

		Actual 2020-21		Est Actuals 2021-2022		Budgeted 2022-2023
Interest Income	$	336,927	$	183,980	$	183,980
Rental Income: T Mobile, American Tower	$	40,371	$	33,983	$	33,983
Outside Agency Transportation Billings	$	12,109	$	11,000	$	11,000
Enterprise Salary Reimbursements	$	65,917	$	67,177	$	67,177
	$	455,324	$	296,140	$	296,140

Special Education state and local revenue based on guidance received from MCOE Selpa.

Description		Actuals 2020-21		Est Actuals 2021-22		Budgeted 2022-23
Rsc 3310 (Fed) IDEA PL 101-476	$	842,823	$	710,589	$	890,887
Rsc 3311 SpEd Dis Propo	$	-	$	3,104	$	-
Rsc 3312	$	126,423	$	125,398	$	133,633
Rsc 3315	$	16,353	$	13,858	$	16,175
Rsc 3318	$	-	$	2,446	$	-
Rsc 3326	$	11,137	$	11,137	$	-
Rsc 3345	$	211	$	209	$	-
Rsc 3386 (Sped) IDEA Quality Assurance	$	25,400	$	7,400	$	-
Rsc 6500 (State) Special Education	$	2,597,860	$	2,362,989	$	2,932,502
Rsc 6512 (State) Mental Health	$	-	$	-	$	-
Rsc 6546 State Mental Health	$	69,287				
	$	3,689,494	$	3,237,130	$	3,973,197

EXPENSE

Certificated staffing levels for 2022-23 based on contractual ratios as follows:

Grade	Contract Ratio
TK / K	24.0 : 1.0
1 - 3	24.0 : 1.0
4 - 6	29.0 : 1.0
7 - 8	29.0 : 1.0
9 - 12	31.0 : 1.0

Note: MOU for 4th - 6th grades for current FY & 22-23

2022-2023 Projected Certificated classroom teacher positions only (FTEs) are budgeted as follows:

Name	Unrestricted FTE /Restricted*

Castroville Elementary	23.00
Echo Valley Elementary	19.00
Elkhorn Elementary	18.00
Prunedale Elementary	24.00
North Monterey County Middle School	27.00
No Monterey County High	50.00
Central Bay Contin High	3.00
Independent Study	9.00
Unassigned	2.00
	175.00

*Reduction of 8 FTE Multiple Subject Elementary Classroom positions due to signifcantly lower enrollment numbers

Certificated supplemental payroll includes, stipends, and substitute payroll costs. Costs have increased due to return to full-time instruction curriculum delivery, FY 2021-22 includes restoration of athletic and other extra curricular stipends.

Description	Actuals 2020-21	Est Actuals 2021-22	Budgeted 2022-23
Certificated Athletic Activities Stipends	$ 38,850	$ 59,920	$ 59,920
Classified Athletic Activities Stipends	$ 76,142	$ 115,299	$ 115,299
Certificated Substitute	$ 231,079	$ 325,157	$ 325,157
Classifed Substitute	$ 161,906	$ 188,571	$ 188,571
Total	$ 507,978	$ 688,947	$ 688,947

Statutory Benefit rates are as follows:

Description	2021-22	2022-23	Incr/(Decr)
STRS	16.920%	19.10%	2.18%
PERS	22.910%	26.10%	3.19%
Workers Compensation	3.390%	3.390%	3.19%
Unemployment Insurance	0.50%	0.50%	0.50%
Social Security FICA	6.200%	6.200%	6.20%
Medicare	1.450%	1.450%	1.45%

STRS and PERS Employer Contribution Rate Changes:

	Actuals 2021-22	Projected 2022-23	Projected 2023-24
CalSTRS	16.920%	19.100%	19.100%
Year Over Year % Increase	0.770%	2.180%	0.000%
CalPERS	22.91%	25.37%	25.20%
Year Over Year % Increase	2.21%	2.46%	-0.2%
TOTAL Employer Retirement Rates:	2.980%	4.640%	-0.170%

Health Benefits are capped and are tiered and have been budgeted as follows:

	Actuals 2020-21	Est Act 2021-22	Budget 2022-23
All Certificated Positions	$ 3,168,208	$ 3,326,618	$ 3,492,949
All Classified Positions	$ 2,129,299	$ 2,413,513	$ 2,534,189
	$ 5,297,507	$ 5,740,131	$ 6,027,138

Includes all District groups; Union and Non-represented.

Retiree and Non Employee Health Benefits are estimated to cost a total of:

	Actuals 2020-21	Est Act 2021-22	Budget 2022-23
Certificated Retirees	$ 49,979	$ 65,850	$ 65,850
Classified Retirees	$ -	$ -	$ -
	$ 49,979	$ 65,850	$ 65,850

Early Retiree Incentive Program (ERIP) is estimated to cost a total of:

	Actuals 2020-21	Est Act 2021-22	Budget 2022-23
All Certificated Positions	$ 54,916	$ 92,375	$ 92,375
All Classified Positions	$ -	$ -	$ -
Total	$ 54,916	$ 92,375	$ 92,375

Certificated retirees have the option of taking a cash settlement or health and welfare benefits per contract language.

STRS On-Behalf GASB 68 Entries

Effective July 2, 2015, the CDE issued guidance regarding the implementation of GASB Statement 68, which requires Districts to record the unfunded portion of their STRS liability in to a restricted resource in their financial statements. The estimated amount of revenue (which will never be received) and the expense (which will never be paid) is recorded in Resource 7690 STRS On-Behalf Pension Contributions.

	Actual 2020-21	Est Act 2021-22	Budget 2022-23
Est Value of Liability:	$ 2,351,293	$ 2,471,753	2,798,666

Liability Insurance expense is budgeted based on an 90% Confidence Level; rates are provided by the District's insurance provider, Keenan & Associates. Increased claims across the pool have driven rates up, especially for multiple large dollar Liability settlements exceeding $1,000,000. Property claims are relatively stable.

	Actual 2020-21	Est Actual 2021-22	Budget 2022-23
	$ 478,680	$ 485,318	$ 485,318

Utilities Expense is based on 2020-21 actual expenditures, including reduced on-site attendance due to COVID19 response.

Service & Projected % Incr	Actuals 2020-2021	Est Actuals 2021-22	Budget 2022-23
Gas	$ 122,874	$ 129,100	$ 135,555
Water 2.85%	$ 49,465	$ 52,478	$ 53,974
Trash 5.50%	$ 82,715	$ 272,870	$ 287,878
Electric Flat pending full solar install	$ 575,738	$ 471,500	$ 471,500
	$ 830,792	$ 925,949	$ 948,906

Outside vendor contract expense as follows:

Vendor	Actuals 2020-21	Est Actuals 2021-22	Budget 2022-23
Outside Vendor Services	$ 2,443,271	$ 3,937,833	$ 3,937,833
Total	$ 2,443,271	$ 3,937,833	$ 3,937,833

Transfer out to other funds are as follows:

	Actual 2020-21	Est Actuals 2021-22	Budget 2022-23
To Fund 56 Debt Svc Pmnt (COPs)		$ 3,500,000	$ -
To Fund 40 Special Reserve Capital Outlay Projects	$ -	$ -	$ 3,208,966

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

	Actuals 2020-21	Est Actuals 2021-22	Budget 2022-23
ROP/CTE*	$ 520,643.00	$ 520,643.00	$ 520,643.00
Grade Span Adjustments (K-3)	$ 1,081,857	$ 1,136,447	$ 1,221,361
Grade Span Adjustments (9-12)	$ 318,845	$ 334,229	$ 371,120
Supplemental & Concentration Grant	$ 12,285,081	$ 14,753,369	$ 16,400,138
	$ 14,206,426	$ 16,744,688	$ 18,513,262

*ROP/CTE Transfer now coming from the Supplemental/Concentration grant.

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

	Actuals 2020-21	Est Actuals 2021-22	Budget 2022-23
Routine Restricted Maintenance	$ 1,700,534	$ 2,088,980	$ 2,400,240
Special Education	$ 5,017,156	$ 6,242,185	$ 7,897,655.00
	$ 6,717,690	$ 8,331,165	$ 10,297,895

Transportation Expenditures is the total amount required to operate the Transportation Dept, which is partially paid for by the LCFF Add-On amount of $1,049,088; the balance is paid from the base grant.

	Actuals 2020-21	Est Actuals 2021-22	Budget 2022-23
Total Cost	$ 1,540,669	$ 2,574,893	$ 2,574,893
Less Add On	$ (1,484,475)	$ (1,484,475)	$ (1,484,475)
Value of Base Grant Contribution:	$ 56,194	$ 1,090,418	$ 1,090,418

Adopted Budget
Technical Review checks
2022 - 23



JUNE 23, 2022

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

North Monterey County Unified

Monterey County

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9790	3010	9790	($948,689.00)

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-5630-0-0000-0000-9740	5630	9740	$55,127.43
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-5632-0-0000-0000-9740	5632	9740	$55,447.76
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-6010-0-0000-0000-9790	6010	9790	($196,271.79)
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-6387-0-0000-0000-9740	6387	9740	$3,120.21
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-6388-0-0000-0000-9740	6388	9740	$22,345.94
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-7370-0-0000-0000-9740	7370	9740	$10,465.75
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
01-7422-0-0000-0000-9740	7422	9740	$827,932.66
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
11-3905-0-0000-0000-9790	3905	9790	($1,059.81)
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
11-3913-0-0000-0000-9790	3913	9790	($6,362.15)
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
12-6105-0-0000-0000-9790	6105	9790	($274,711.61)
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
12-6127-0-0000-0000-9740	6127	9740	$24,960.00
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
12-6128-0-0000-0000-9740	6128	9740	$652,245.30
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			
13-5370-0-0000-0000-9790	5370	9790	($28,251.62)
Explanation: Resources and objects will be reviewed and any adjustments made as part of the Unaudited year-end-close process.			

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

Explanation: N/A

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	1400	($187,098.94)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3010	($948,689.00)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3060	($71,411.51)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3182	($131,393.80)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3214	($315,722.86)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3217	($4,722.47)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3310	($3,644,961.44)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3312	($57,953.79)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3315	($13.97)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3386	($6,010.93)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	3550	($520.18)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	4035	($19,706.42)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	4127	($48,360.05)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.		
01	4203	($38,360.44)

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

FUND	RESOURCE	OBJECT	VALUE
01	4203	9790	($38,360.44)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
01	6010	9790	($196,271.79)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
01	6500	9790	($1,991,294.57)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
01	7810	9790	($1,688.44)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
01	8150	9790	($1,252,663.43)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
01	9010	5600	($2,589.08)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
11	3905	9790	($1,059.81)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
11	3913	9790	($6,362.15)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
12	6105	9790	($274,711.61)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
12	6105	3102	($43.67)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
13	5310	8660	($689.50)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
13	5370	9790	($28,251.62)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			
56	9010	9135	($29.31)
Explanation: All negative balances will be cleared as part of the Unaudited Actuals year-end-close process.			

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

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	9010	8110	($29,696.37)
Explanation: This item will be reviewed and negatives cleared as part of the Unaudited year-end-close process.			
13	0000	6000	($66.13)
Explanation: This item will be reviewed and negatives cleared as part of the Unaudited year-end-close process.			

AR-AP-POSITIVE - (**Warning**) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of $1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3216	9200	($176,307.00)
Explanation: AR due from other funds will be reviewed and corrected as part of the Unaudited Actuals, year-end-close process.			
01	3218	9200	($114,932.00)
Explanation: AR due from other funds will be reviewed and corrected as part of the Unaudited Actuals, year-end-close process.			
01	6500	9200	($37,173.98)

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

North Monterey County Unified **Monterey County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	$55,731.81
Explanation: This resource has been used consistently, if there is a change the District has not been notified, but will make updates upon receipt of a new resource.		
01-5640-0-0000-0000-9791	5640	$55,731.81
Explanation: This resource has been used consistently, if there is a change the District has not been notified, but will make updates upon receipt of a new resource.		
01-5640-0-0000-0000-979Z	5640	$55,731.81
Explanation: This resource has been used consistently, if there is a change the District has not been notified, but will make updates upon receipt of a new resource.		

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

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

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

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

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

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

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3310-0-0000-0000-9790	3310	9790	($3,644,961.44)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-3312-0-0000-0000-9790	3312	9790	($57,953.79)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-3315-0-0000-0000-9790	3315	9790	($13.97)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-3386-0-0000-0000-9790	3386	9790	($6,010.93)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-3550-0-0000-0000-9790	3550	9790	($520.18)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-4035-0-0000-0000-9790	4035	9790	($19,706.42)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-4124-0-0000-0000-9740	4124	9740	$33,474.76
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-4127-0-0000-0000-9790	4127	9790	($108,707.79)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-4203-0-0000-0000-9790	4203	9790	($38,360.44)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-5630-0-0000-0000-9740	5630	9740	$55,127.43
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-5632-0-0000-0000-9740	5632	9740	$55,447.76
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-5640-0-0000-0000-9740	5640	9740	$55,731.81
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-6010-0-0000-0000-9790	6010	9790	($196,271.79)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-6387-0-0000-0000-9790	6387	9790	($268,811.62)
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-6388-0-0000-0000-9740	6388	9740	$16,426.86
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-7370-0-0000-0000-9740	7370	9740	$10,465.75
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			
01-7422-0-0000-0000-9740	7422	9740	$827,932.66
Explanation: These resources and objects will be reviewed and corrected as needed during the Unaudited Actuals and and 1st Interim Financial Reporting cycles.			

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3550-0-0000-0000-9791	3550	9791	($520.18)
Explanation: N/A			
01-4035-0-0000-0000-9791	4035	9791	($19,706.42)
Explanation: N/A			
01-4124-0-0000-0000-9791	4124	9791	$33,474.76
Explanation: N/A			
01-4127-0-0000-0000-9791	4127	9791	($48,360.05)
Explanation: N/A			
01-4203-0-0000-0000-9791	4203	9791	($38,360.44)
Explanation: N/A			
01-5630-0-0000-0000-9791	5630	9791	$55,127.43
Explanation: N/A			
01-5632-0-0000-0000-9791	5632	9791	$55,447.76
Explanation: N/A			
01-6010-0-0000-0000-9791	6010	9791	($196,271.79)
Explanation: N/A			
01-6387-0-0000-0000-9791	6387	9791	$3,120.21
Explanation: N/A			
01-6388-0-0000-0000-9791	6388	9791	$22,345.94
Explanation: N/A			
01-7370-0-0000-0000-9791	7370	9791	$10,465.75
Explanation: N/A			
01-7422-0-0000-0000-9791	7422	9791	$827,932.66
Explanation: N/A			
11-3905-0-0000-0000-9791	3905	9791	($1,059.81)
Explanation: N/A			
11-3913-0-0000-0000-9791	3913	9791	($6,362.15)
Explanation: N/A			
12-6105-0-0000-0000-9791	6105	9791	($274,711.61)
Explanation: N/A			
12-6127-0-0000-0000-9791	6127	9791	$24,960.00
Explanation: N/A			
12-6128-0-0000-0000-9791	6128	9791	$652,245.30
Explanation: N/A			
13-5370-0-0000-0000-9791	5370	9791	($28,251.62)
Explanation: N/A			

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

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

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

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

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

EFB-POSITIVE - **(Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	1400	($187,098.94)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3010	($948,689.00)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3060	($71,411.51)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3182	($338,876.80)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3214	($315,722.86)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3217	($4,722.47)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3310	($3,644,961.44)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3312	($57,953.79)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3315	($13.97)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3386	($6,010.93)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	3550	($520.18)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	4035	($19,706.42)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	4127	($108,707.79)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	4203	($38,360.44)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	6010	($196,271.79)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		
01	6300	($142,663.08)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual and 1st Interim Financial cycles.		

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

FUND	RESOURCE	OBJECT	VALUE
01	3217	9790	($4,722.47)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	3310	9790	($3,644,961.44)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	3310	3401	($4,654.92)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	3312	9790	($57,953.79)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	3315	9790	($13.97)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	3386	9790	($6,010.93)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	3550	9790	($520.18)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	4035	9790	($19,706.42)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	4127	9790	($108,707.79)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	4203	9790	($38,360.44)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	6010	9790	($196,271.79)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	6300	9790	($142,663.08)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	6387	9790	($268,811.62)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	6500	9790	($1,991,294.57)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	7426	9790	($368,713.49)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	7810	9790	($1,688.44)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
01	8150	9790	($1,252,663.43)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
11	3905	9790	($4,729.81)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
11	3913	9790	($6,362.15)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
11	6391	9790	($29,108.08)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
12	6105	9790	($274,711.61)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
12	6128	9790	($1,475,168.26)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			
13	5370	9790	($28,251.62)
Explanation: All negative balances will be reviewed and trued up during the Unaudited Actual Process.			

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

Adopted Budget
Glossary
2022 - 23



JUNE 23, 2022

GLOSSARY
OF
SCHOOL FINANCE TERMS

ANNUAL ATTENDANCE REPORT	Covers the period July 1 through July 30. This report impacts funding for lottery, ROP, summer school and adult programs.
P-1	1st period attendance report which covers all full school months from July 1 through December 31.
P-2	2nd period attendance report which covers all full school months from July 1 – Mid April. School year funding is based on data submitted on the 2nd period attendance year.
ADULT EDUCATION	Classes for students 18 years or older offered by local high school. State law requires that certain courses, including citizenship and English be offered at no charge. Other classes may carry a fee.
APPORTIONMENTS	Federal or State taxes distributed to school districts or other governmental units according to certain formulas.
APPROPRIATIONS	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
ASSESSED VALUE	The value of land, homes or business set by the county assessor for property tax purposes.
AVERAGE DAILY ATTENDANCE	The number of students actually present on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 95% of the average enrollment statewide. School district LCFF income is based on ADA. Beginning in 1998/99 excused absences no longer counted for purposes of calculating revenue.

BASIC AID	The California Constitution guarantees that each school district will receive a minimum amount of State aid, equal to $120 per ADA or $2,400 per district, whichever is greater.
BASE GRANT	Amount of revenue generated through the LCFF which is funded Using a tiered amount identified grade spans of K-3, 4-6, 7-8, and 9-12 multiplied by each span's ADA.
CALPADS	California Longitudinal Pupil Achievement Data System
CAPITAL OUTLAY	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
CERTIFICATED EMPLOYEES	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
CLASSIFIED EMPLOYEES	Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.
CONCENTRATION GRANT	Equal to 50% of the adjusted base grant multiplied by the percentage of unduplicated pupils above 55%.
CERTIFICATE OF PARTICIPATION (COP)	Financing technique that provides long term financing through a lease.
CONTRIBUTION	The use of unrestricted monies to support restricted program expenditures.
COST OF LIVING ADJUSTMENT COLA	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
DEFERRED MAINTENANCE	Major repairs of buildings and equipment which have been postponed by school districts.
EDUCATION CODE	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.

EXPENDITURES	The costs of goods delivered, or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
GAP FUNDING	The amount of new funding allocated annually to reduce the difference between the prior year funding and the district's LCFF Target.
GENERAL FUND	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
GRADE SPAN ADJUSTMENT	Additional funds are allocated for the grade spans of K-3 and grades 9-12. The result is added into LCFF calculation.
INTERIM REPORTS	State required reports due in October and January to update budget and expenditures for accountability.
LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)	A district plan required to identify goals and measures progress for student subgroups across multiple performance indicators.
LCFF	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
LOCAL REVENUE	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
LOTTERY	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.

MANDATED COSTS	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
PERS	Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
PROPERTY TAXES AND BASIC AID	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.
RAINY DAY STABILIZATION FUND ACT	Proposition 44 established new state budget reserve fund which requires 1.5% of state general fund revenues be placed annually into a reserve fund called the Budget Stabilization Account. Allows for budget reserve withdrawals or deposit suspension Following a gubernatorial finding of a "Budget Emergency"
RESERVES	Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.
REVENUE RESTRICTED	Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.
UNRESTRICTED	Monies that can be used by a District in almost any manner they see fit to provide an education to children.
SPECIAL EDUCATION	Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.
STATE ALLOCATION BOARD	A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.

STRS	The State Teachers' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
SUPPLEMENTAL GRANTS	Equal to 20% of the adjusted base grant multiplied by the percentage of unduplicated pupils.
SURPLUS PROPERTY	Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.

District: North Monterey County Unified School District
CDS #: 27-73825

Adopted Budget
FY 2022-23

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-23 Budget	Objects 9780/9789/9790
01	General Fund	$13,945,233.44	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$13,945,233.44	
	District Standard Reserve Level		Form 01CS, Section 10B, Line 4
	Less District Minimum Reserve for Economic Uncertainties	$2,684,469.42	Form 01CS, Section 10B, Line 7
	Remaining Balance to Substantiate Need	$11,260,764.02	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2022-23 Budget	Description of Need
			These are samples-Please change description accordingly
01	General Fund	$5,000.00	Revovling Cash
01	General Fund	$1,050,000.00	Textbook Adoption
01	General Fund	$428,000.00	Special Education Contingency
01	General Fund	$9,777,764.02	Unrestricted EB offset -$977764.02
01	General Fund		
01	General Fund		
56	Debt Services		
	Insert Lines above as needed		
	Total of Substantiated Needs	$11,260,764.02	

Remaining Unsubstantiated Balance	**$0.00**	**Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.