

Las Virgenes Unified School District
Annual Budget 2022/23
Public Hearing June 14, 2022* Updated for Adoption June 28, 2022



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Buttercup Preschool * Bay Laurel Elementary School * Chaparral Elementary School
Lupin Hill Elementary School * Round Meadow Elementary School * Sumac Elementary School
White Oak Elementary School * Willow Elementary School * Yerba Buena Elementary School
Mariposa School of Global Education * A.C. Stelle Middle School * A.E. Wright Middle School
Lindero Canyon Middle School * Agoura High School * Calabasas High School
Las Virgenes Independent School

Las Virgenes Unified School District



Annual Budget 2022/23

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Las Virgenes Unified School District



Annual Budget
2022/23

General Assumptions

Las Virgenes Unified School District

2022-23 Adopted Budget

General Assumptions

After two years dominated by COVID-19, the first months of 2022 brought a new set of challenges – historic global inflation increases driven by persistent supply-chain disruption and Russia’s war in Ukraine that has sent fuel prices soaring. Additionally, heatwaves and drought conditions are creating a new strain on the state’s utilities. Despite these challenges, California’s economy continued to grow to extraordinary levels and the state’s fiscal position is strong. The state is projecting an estimated \$52 billion General Fund surplus to allocate in the state budget.

The budget assumptions below are based on Governor Newsom’s proposed plan which contrasts with the Legislature’s proposal on key areas including the cost of living adjustment, one-time block grant funding amounts and allowable uses, and program funding conditions.

Assumptions for LVUSD’s 2022-23 budget reflect a return to pre-COVID operations and a continued gradual return to the use of our facilities by outside users. The Child Nutrition food service program will continue to offer free meals to all students.

It is important to note that the assumptions used as the building blocks for the 2022-23 adopted budget will change over the next month as the Legislature and Governor work to reach an agreement on the state budget.

General Fund Revenues

Attendance & Local Control Funding Formula (LCFF)

- District-wide enrollment for 2022-23 is projected at 9,886, which reflects a decrease of 1.77%. This is in addition to the 822 students that were lost in the last two years.
- Average Daily Attendance (ADA) is projected based on the average of the three prior years’ ADA. This change in methodology is part of the Governor’s proposed solution to help with the statewide declining enrollment issue. Funded ADA is 10,119.
- The Governor’s current budget proposal increases the statutory Cost of Living Adjustment (COLA) of 6.56% with an augmentation of 3.28% for a total COLA of 9.84%. Overall, the average funding in LVUSD is projected to increase by \$991 per student ADA to \$10,527.

- The \$2.1M Education Protection Act funds (EPA), also referred to as Prop 30 taxes, are a component of the LCFF calculation and are earmarked for teacher salaries.
- \$3.2 million of LCFF revenues is the District's Supplemental allocation, dedicated to supporting students on free/reduced lunch programs, English learners, and foster/homeless youth.

Federal Revenues

- Federal revenue includes \$5.4 million of COVID-19 relief funds.
- Title I funding is continuing for qualifying schools in 2022-23 and is budgeted based on the 2021-22 award of \$679k plus \$74k prior year grant carryover.
- Title II funding to support highly qualified teachers and principals, Title III funding to support English Language Learners' instruction, and Title IV funding to support a well-rounded education in improved learning environments are budgeted consistent with the current year entitlement.
- Special Education funding at the federal level is projected consistently with current year SELPA (Special Education Local Plan Agency) projections.
- The new Administration has proposed overarching increases to many of the educational programs. Any enacted changes will be incorporated into the budget at First Interim.

State Funding

- State categorical programs received a 6.56% cost of living adjustment (did not receive the augmented COLA) as part of the Governor's budget proposal.
- Special Education funding at the state level was increased in 2021-22 to bring SELPA funding to a statewide level of \$720 per ADA. The Governor has proposed to increase Special Education base rate funding in 2022-23 to \$820 per ADA. This is an increase of \$484k.
- Lottery Revenues are calculated based on School Services estimates. The unrestricted portion is estimated at \$163/ADA (total \$1.6m), and the restricted portion of lottery funds (used to fund 1:1 student technology) is estimated at \$65/ADA (total of \$0.6m). This is another area where declining enrollment negatively impacts the District's budget.
- The District participates in the Mandate Block Grant, and consistent with the current year is expecting to receive \$454k in 2022-23.
- The proposed 2022-23 budget does not include any unrestricted one-time funding but does reflect the state's reallocation of a portion of COVID relief funds into new resource categories that align revenue recognition with the related expenditures rather than previously recognized in the restricted fund balance.

State Funding (cont.)

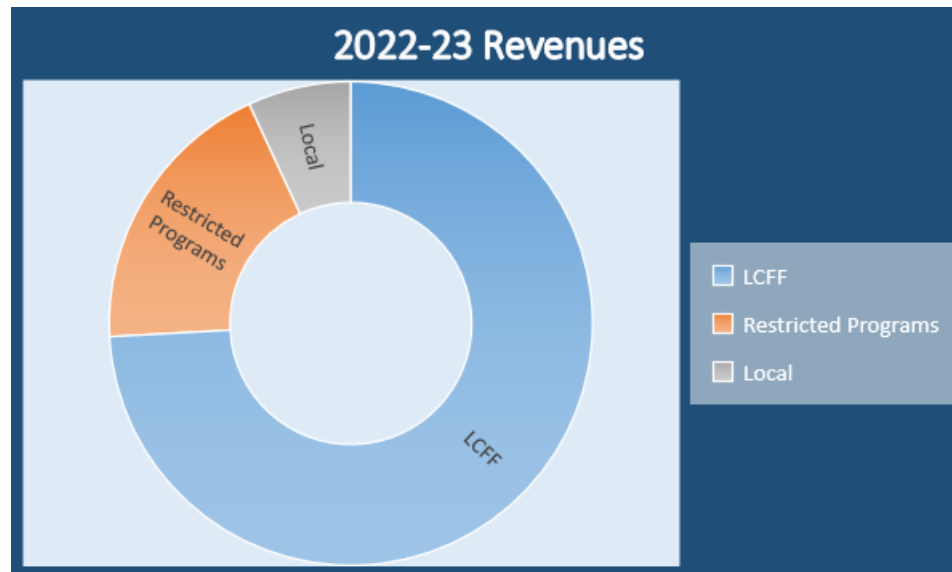
- The District continues to participate in the following categorical programs: Local Solution Credentialing Program, and the Tobacco-Use Prevention Education (TUPE) grants. The California Partnership Academy grant will no longer be applied for as of 2022-23.

Other Local Revenues

- General Fund revenues include \$2.3 million from the Measure E parcel tax renewal. The initial tax was approved by voters in March 2004 (\$98 per parcel) and renewed in 2015, has generated consistent annual revenues. The budget year will be the seventh year of a 12-year measure. The revenue from this tax continues to be enhanced by donations solicited from out-of-district families. The District has averaged \$32k in out-of-district donations. Expenditures from the tax are reviewed quarterly by the Citizen's Oversight Committee to ensure spending meets the requirements of the ballot measure.
- Revenues attributable to the direct support from our parent/faculty organizations & cities through our billable reimbursement program are projected at \$2.3M. This program enables the outside organizations to cover the costs of specialty equipment, instructional assistants, and specialists at the school sites. Parent group leaders and District office staff have been evolving the system for more equitable services and billing rates.
- The District has ongoing lease agreements for some unused facilities and community rentals. Revenues for both leases and facility rentals are increased from 2021-22 as the impact of COVID-19 and rentability of facilities is planned to gradually return to pre-pandemic levels over a two to three-year period. As of July 1, 2021, all available long-term facilities have been leased.
- The State discontinued Redevelopment Agencies (RDA) a few years ago and the City of Agoura Hills has been working through the dissolution process. LVUSD is budgeting an expected \$500k for the 2022-2023 school year, similar to this year's allocation. The RDA funds will continue to flow to the district as long as the city RDA has ongoing debt payments to keep the RDA active (which is estimated to extend until 2039). These funds are used to help offset the cost of debt service on the Certificates of Participation (COP).
- With the ease of travel restrictions, the Foreign Exchange program continues to grow. The budget includes approximately 30 students for the upcoming school year. Total tuition budgeted is \$300k.
- Regular bus transportation continues in the fall. Parent contributions for bus passes are budgeted at \$295k and helps offset the cost of the program.

Other Local Revenues (cont.)

- The budget includes support from THE Foundation consistent with the current year's contribution but does not include support from the Las Virgenes Municipal Water District as their revenue has been uncertain as a result of the COVID-19 health pandemic.
- As interest rates continue at historically low levels, interest earnings are budgeted at \$150k.



General Fund Expenditures

Certificated Salaries

- Certificated salaries reflect staffing reductions for declining enrollment and attrition, removing optional professional development days that are part of the current year, and adjustments for the expansion of Center EdX programs.
- Step and Column increases are included in the budget. Step & Column costs are annual salary increases for teachers moving down "steps" on the salary schedule for each year of service and moving over "columns" for completion of additional college units. This movement usually equates to a 1.5% – 4.5% salary increase for eligible teachers and is partly offset by retirements and lower-cost replacement teachers. Step & Column is budgeted at 2.0% due to the impact of the Supplemental Early Retirement Plan (SERP) on the continuing staff.

Certificated Salaries (cont.)

- Certificated Administrators have increased \$0.3m to reflect the new TK Program Coordinator and backfilling the Special Education Program Coordinator.

Classified Salaries

- 2022-23 Classified Salaries are increased due to a return to regular staffing and annualized mid-year hires (instructional aides, campus supervision, and office support), as well as hiring vacant positions in Special Education, Maintenance, school site, and district office support. The 2022-23 budget projects only 60% of the Special Education para educator vacancies will be filled as these positions are historically difficult to fully staff.
- Additional Assistant Technical Directors and overhire salaries have been added at the Performing Arts Education Centers (PAEC)
- Step movement & longevity increases (salary increases based on years of service) for the classified unit are estimated at .25%.

Payroll Taxes and Benefits

- STRS (State certificated retirement program) employer contribution rates will be increasing from 16.92% to 19.10%. The rate is projected to stabilize at 19.1%.
- PERS (State classified retirement program) contribution rates reflect the employer rates increase from 22.92%, to 25.37%.
- Unemployment Insurance rates continue at 0.5% due to the increased and extended coverage during the pandemic, an annual cost of \$430k.
- Workers' Compensation Insurance and Health insurance costs (employer portion) are projected to increase due to rate changes, \$310k.
- Estimates for Payroll Taxes and Benefits increased based on staffing for the strategic plan and full in-person instruction, offset by declining enrollment reductions.
- The following statutory benefit rates are used in preparing the budget:
 - STRS 19.10%
 - PERS 25.37%
 - OASDI 6.20%
 - Medicare 1.45%
 - SUI 0.50%
 - W. Comp 4.00%

Payroll Taxes and Benefits (cont.)

- Governmental Accounting Standards Board (GASB) 68 requires districts to record their proportionate share of the STRS pension liability. Beginning with 2021-22, state revenue and STRS expenditure include \$5.5 million estimated STRS On Behalf Pension Contributions. This is a net-zero financial impact on the District's budget.

Books & Supplies

- PPE and equipment have decreased in the budget year as most supplies were purchased at the start of and during the height of the pandemic. Instructional materials, including student Acers, have increased as student devices planned for the current year have been difficult to acquire and are expected in 2022-23 along with supplies for the TK expansion. The decrease in equipment and supplies to pre-pandemic levels is offset by the increase in student devices.

Services & Other Operating Expenses

- Transportation is increased \$525k due to inflationary rate increases by providers and increasing one additional bus route.
- Utilities are increased \$359k due to electricity usage at pre-pandemic levels with the full return to on-campus instruction.
- Election costs have been added for the 2022-23 budget as it is an even year election, \$160k.
- Estimates for Services and Other Operating Expenses are increased \$0.8m due to the Expanded Learning Opportunity Program (ELOP) and the Department of Justice Tobacco Prevention programs.

Capital Outlay

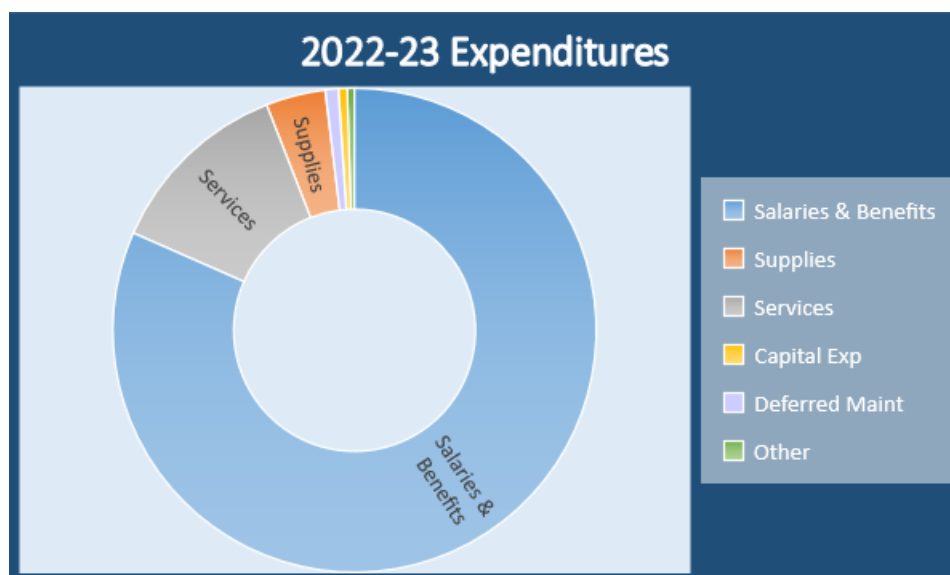
- 2022-23 capital expenditures are budgeted to decrease \$0.3m as the current year included parent booster-funded playground projects and additional passenger vans for the Maintenance department.

Other Tuition

- When a student has special needs that cannot be accommodated within our district program, they may be serviced through County programs. 2022-23 reflects a minimal increase in the services provided by Ventura County programs for our special education students based on forecasts for services next year.

Transfers Out

- Transfers to Deferred Maintenance remain consistent with the current year, \$1.25 million.



General Fund Contributions to Programs

- Management of the Special-Ed contribution remains a constant challenge and focus for the District. The District continues to refine programs through consistent identification procedures, along with bringing more services “in-house”. Staff training continues to be a high priority, and the District is constantly reviewing programs and costs to provide the best services at a reasonable cost to the general fund budget. The District is optimistic regarding the current stabilization in key cost areas of the program.

2022-23 Budget: Contributions to Programs	
Workability/TPP, matching funds	19,393
4/5 Science Program, (balance after Parcel Tax funding)	365,762
Career Technical Education, matching funds	883,353
Performing Art Education Centers	897,608
General Ed - Transportation	1,122,350
Special Ed - Preschool	981,793
Special Ed – Transportation	1,277,784
Special Ed - Federal (Para Educators)	4,596,307
Special Ed - State (includes lost mental health funding)	12,518,606
Routine Restricted Maintenance	6,939,123
Annual Transfer for Instructional Materials, Future Adoptions	975,000
TOTAL	30,577,079

Las Virgenes Unified School District

2022-23 Adopted Budget

Other Assumptions

Other Funds

Associated Student Special Reserve

The Student Activity Fund is used to account for financial activity related to the associated student body (ASB) groups at the three middle schools and two high schools. The budget reflects the total revenues and liabilities for the ASBs and is required to be reported as part of the District financials.

Child Nutrition Fund

Child Nutrition revenue, staffing, and food cost have been adjusted based on continuing to offer free breakfast and lunch meals to all students at the elementary, middle, and high schools along with a la

carte sales. Overall, Child Nutrition continues to operate as a self-sustaining program and will require a plan to spend down its fund balance in excess of three months of operating expenses.

Deferred Maintenance Fund

The summer of 2022 has \$440k of maintenance projects scheduled for work including asphalt renovations at one elementary sites, concrete work at six sites, fencing installations at three elementary sites, and landscaping and shade installation at one elementary and one high school. A long-term maintenance plan is critical to keep our aging facilities safe for learning. The District has set aside \$160k annually for turf replacement reserves (restricted fund balance).

Building Fund

The Building Fund is used to account for proceeds from the sale of bonds authorized by voters of the District. Expenditures in this fund are described in the ballot measure approved by the voters. 2022-23 projects include technology infrastructure and HVAC improvements along with building upgrades related to TK expansion.

Capital Facilities Fund

Developer Fees of \$700k are budgeted based on conservative historical collections before the economic impact of COVID-19. A portion of the debt service (annual interest & principal) for the Certificates of Participation (COP) is paid from this revenue stream with the remaining debt service covered by RDA allocations. In addition, \$50k in interest income is budgeted for this fund.

Self-Insurance Fund

Fund 67 is utilized to hold insurance related refunds and pay retrospective premiums. A portion of the funds is used to offset the increased benefit allowance for 2022.

Las Virgenes Unified School District Assumptions for Multi-Year Projection

- Future LCFF revenue projections include 9.84%, 5.38%, and 4.02% cost of living adjustments (COLA) in the following three years based on the Schools Services of California's latest dartboard. LCFF calculations are based on the Governor's proposal to modify factors using ADA averaging over three years.
- Federal revenues are based on prior year allocations, less declining enrollment, and do not include COLA. One-time grants with revenues that align with expenditures have been adjusted.

Revenues include Title I, II, III, IV, ESSER II, ESSER III, Expanded Learning Opportunities, and Special Education grants.

- State Lottery revenues are budgeted at \$163 per estimated ADA, \$1.5 million. Lottery instructional materials revenues have been included at \$65 per estimated ADA, \$0.6 million.
- New ongoing program apportionments for the Expanded Learning Opportunities Program (ELOP) and Special Education Early Intervention Preschool funds are included in the future years based on the 2021-22 allocation.
- Projected local revenues reflect a gradual return to facility rental income and booster group funded expenses that dropped significantly during the COVID-19 pandemic.

Revenue Factors

Assumptions	22/23	23/24	24/25
Enrollment Decrease Funded ADA *	-1.77% 10,119	-1.75% 9,773	-1.75% 9,372
LCFF increase in average funding per ADA LCFF avg. funding per ADA	10.39% \$10,527	5.53% \$11,109	4.01% \$11,554
LCFF Funding change from the prior year	\$106.5M +\$7.1m	\$108.6M +\$2.1m	\$108.3M -\$0.3m
One-time Grant Funds	\$6.4M	\$2.8M	\$0

*LCFF calculations are based on the Governor's proposal to modify factors using ADA averaging over three years

Expense Factors

Certificated Step & Column	2.0%	2.0%	2.0%
Classified Step & Column	0.25%	0.25%	0.25%
Salary Schedule Adjustments	Not included	Not included	Not included
STRS Retirement (only District funded) District contribution as a % of salary	\$10.6M 19.10%	\$10.8M 19.10%	\$11.0M 19.10%

PERS Retirement District contribution as a % of salary	\$5.3M 25.37%	\$5.4M 25.20%	\$5.4M 24.60%
Budget Efficiencies	\$2.0M	\$0	\$0

The 2022-23 budget and multi-year projections indicate that Las Virgenes Unified School District, will be able to meet its financial obligations for the budget year and two subsequent fiscal years.

2021-22 Budget Adjustments

June 28, 2022



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State of the Economy



- **Revenue growth** continues from the “Big Three” taxes (personal income tax, corporation tax, and sales tax)
 - Estimated \$52 billion cash surplus
- **New set of challenges**
 - Historic inflation rates
 - Persistent supply-chain disruptions
 - Soaring fuel prices
 - Strain on the state’s electrical grid
- Cautioned economic uncertainty (stock market decline, war in Ukraine)



Governor's 2022-23 Proposed Highlights



- ✓ ● 2022-23 statutory COLA is 6.56% + 3.29% augmentation to LCFF base funding only
 - Special Ed funding based on 6.56% COLA
- One-time discretionary funds, \$8 billion block grant
- ✓ ● ADA using three years' average
- Apply 2019-20 ADA % to 2021-22 enrollment
- Increased Expanded Learning Opportunity Program funding (with increased requirements)
- ✓ ● Universal TK funding “Add-On” per ADA (with requirements)



What's NOT Included in the Proposal?



- NO additional pension relief
 - STRS rates increasing
 - PERS rates increasing
- NO increase to transportation funding
 - Based on decades-old formula and no COLA
- NO unduplicated pupil solution
 - Universal meals impact on identifying and funding unduplicated students





IMPORTANT NOTE:

We know for certain the budget adoption **will change** over the next few weeks as the Legislature negotiates with the Governor on key factors and a final agreement is presented by June 15th. Key differences:

- LCFF COLA %
- Block Grant amounts, allocations, and allowable uses
- Solution to declining enrollment/ADA cliff
- Facilities funding
- Transportation funding



2022-23 Budget Assumptions

- Certificated staffing:
 - Reduced 19 FTE (2 Buttercup, 11 ES, 6 secondary)
- Classified staffing:
 - Fill classified vacancies
 - Special Education para-educators (13.8 FTE)
 - Instructional Aides, Campus Supervisors
 - M&O (6.5 FTE)
 - District office, site clerical support
 - Add TK aides for UTK expansion
- STRS - 19.1% (increase 2.2% of salary)
- PERS - 25.8% (increase 2.5% of salary)
- Workers Comp - 4.4% (increase 0.6% of salary)

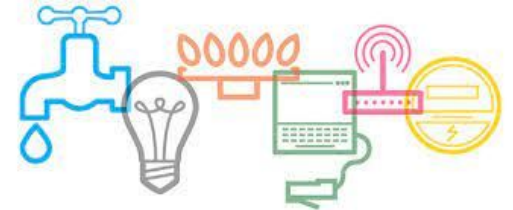


2022-23 Budget Assumptions



- Transportation
 - Routes updated
 - Rate increased 7.4% CPI

- Increased utilities
- Return to pre-COVID supplies/equipment
- Include new programs
 - ELOP
 - Expanded TK
 - Center EdX (SpEd Mild-Moderate, ECE, Micro-credential)
- PAEC gradual return to normal
 - \$340k rental income
 - \$1.35m operating expense



Fiscal Year 2022-23 Budget Summary



	(#s in Millions)
LCFF Revenues	\$106.5
Other Revenues	<u>\$37.2</u>
Total Revenues	\$143.7
Salaries & Benefits	\$118.3
Other Expenses	<u>\$ 26.6</u>
Total Expenses	\$144.9
Net Decrease in Fund Balance	(\$1.2)

2022-23 Budget (\$ in millions)



Revenue:	21-22 Budget	Changes	22-23 Adopted
LCFF State	99.4	7.1	106.5
Other State	20.1	(1.6)	18.5
Federal & Local	17.0	1.7	18.7
Total Revenue	136.5	7.2	143.7
Expense:			
Certificated	58.0	0.3	58.3
Classified	20.1	2.2	22.3
Payroll Taxes & Benefits	34.4	3.3	37.7
Supplies & Services	21.9	2.0	23.9
Capital Expenditures	1.2	(0.4)	0.8
* Other Expenses	16.0	(14.0)	2.0
Total Expense	151.5	(6.6)	144.9
Net Increase/(Decr)	(15.1)	(0.1)	(1.2)

Comments

COLA @ 6.56% + 3.2%

Timing of ELO

Timing of ESSER & ELO

Includes \$6.5m COVID Relief (21-22) & \$6.4m (22-23)

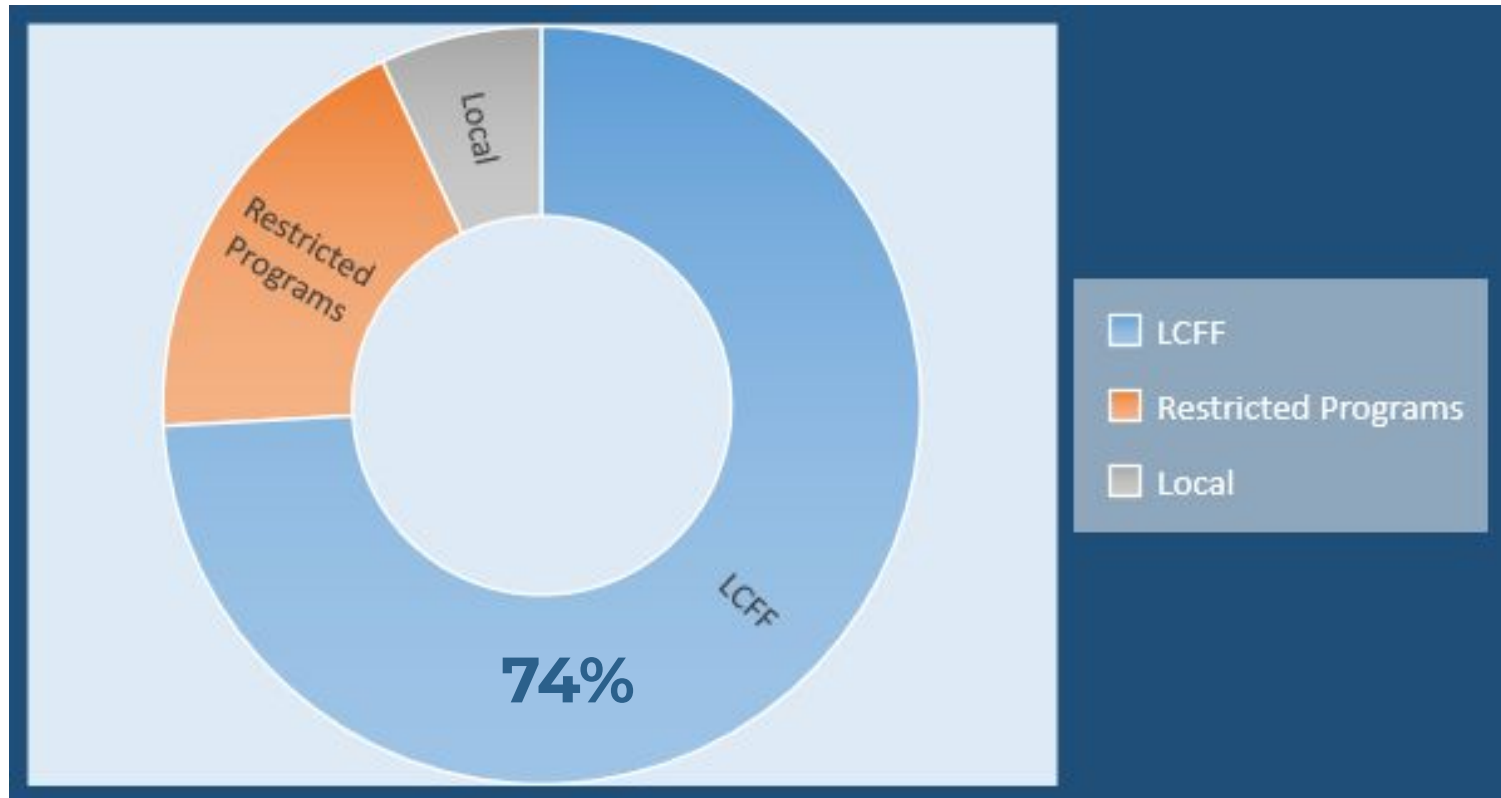
Hiring vacancies

Hiring + increased STRS/PERS, Workers Comp insurance

New grants (ELOP, DOJ), higher transportation & utilities

*** Updated to include Fund 17**

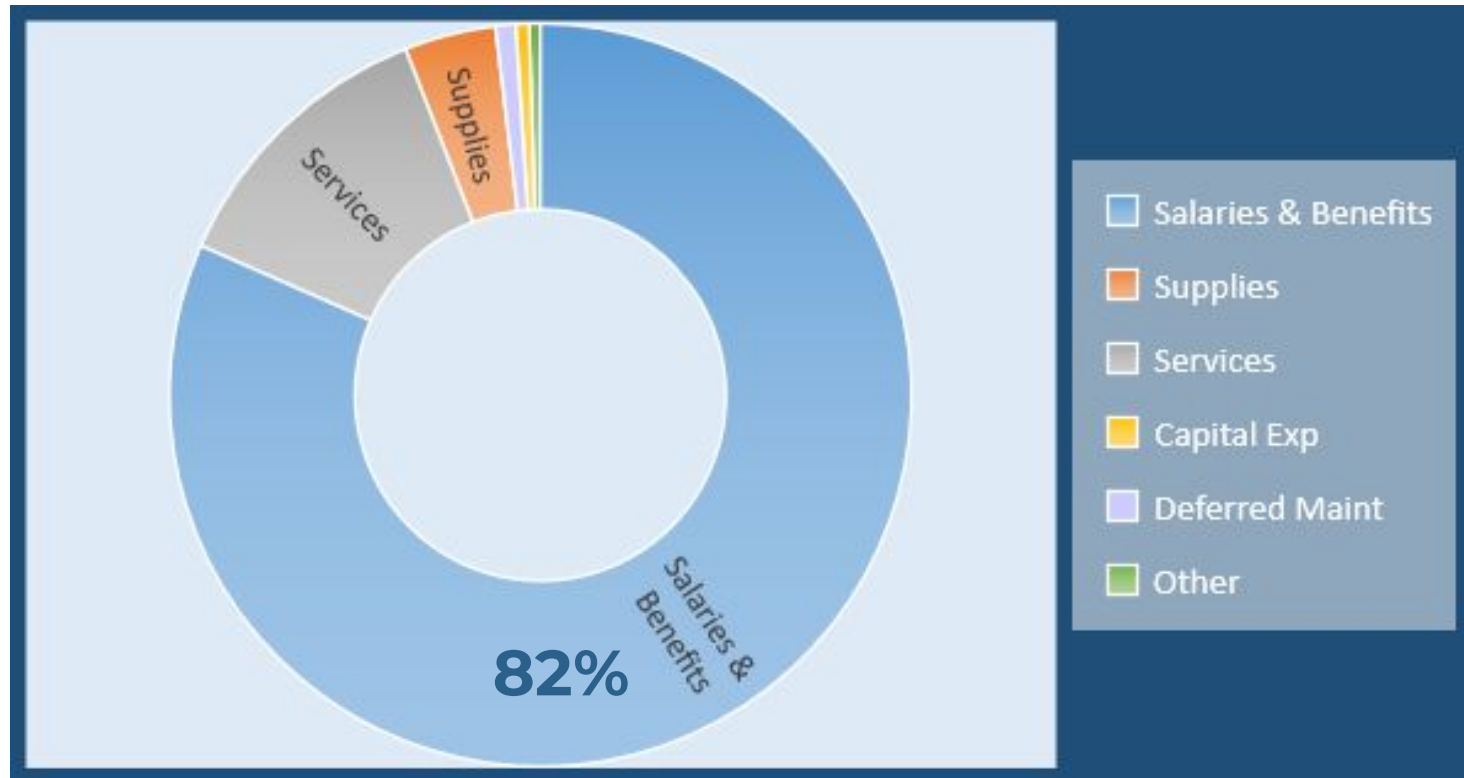
2022-23 Revenue Sources



**Major Reliance on
LCFF State Funding**

2022-23 Expenditures

It takes people to teach students....





Statement of Reason

Substantiate the need for reserves that are higher than the minimum recommended reserve (3%)

The District's Fund Balance includes assigned, unassigned and un-appropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

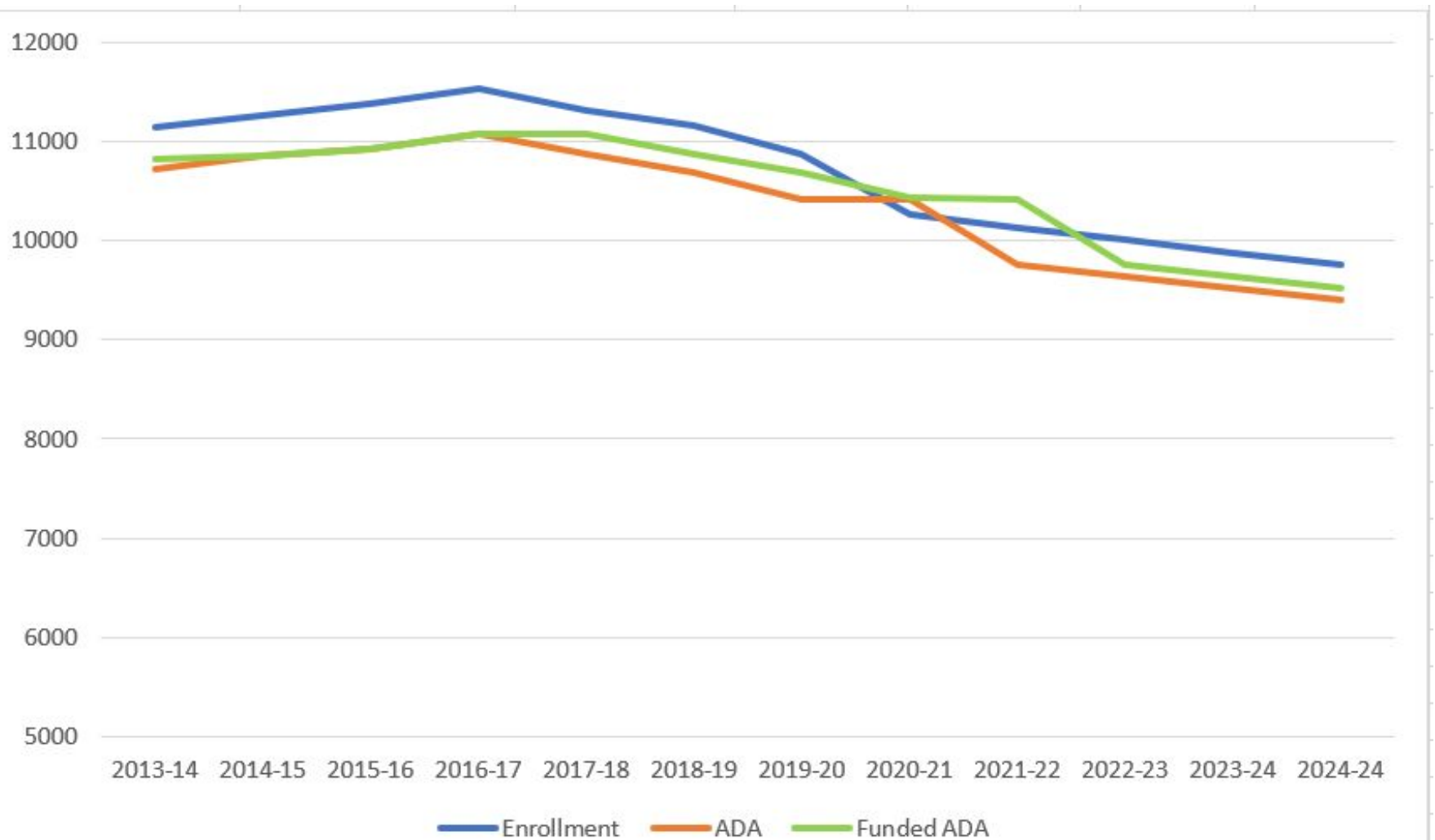
- **Projected deficit spending in future years** - burden of increasing **STRS and PERS** contributions along with financial impacts from **COVID-19** requires an adequate reserve level to stabilize the district budget.
- The budget does not include any salary schedule increases after 2021-22.
- Cash flow concerns require the maintenance of an adequate ending fund balance, the most critical expenditure being **\$9.8m in monthly payroll.**

Critical Factors Impacting Projections



- The community's overwhelming support for Measure E has secured \$2.3m in annual funding for the next six years.
- State's contribution to future LCFF with applied COLA.
- The ability of the District to manage **declining enrollment.**
- Financial impacts from the **COVID-19 pandemic.**
- Statutory rate **increases to state PERS/STRS** retirement programs.
- No additional state & federal aid included in future years.

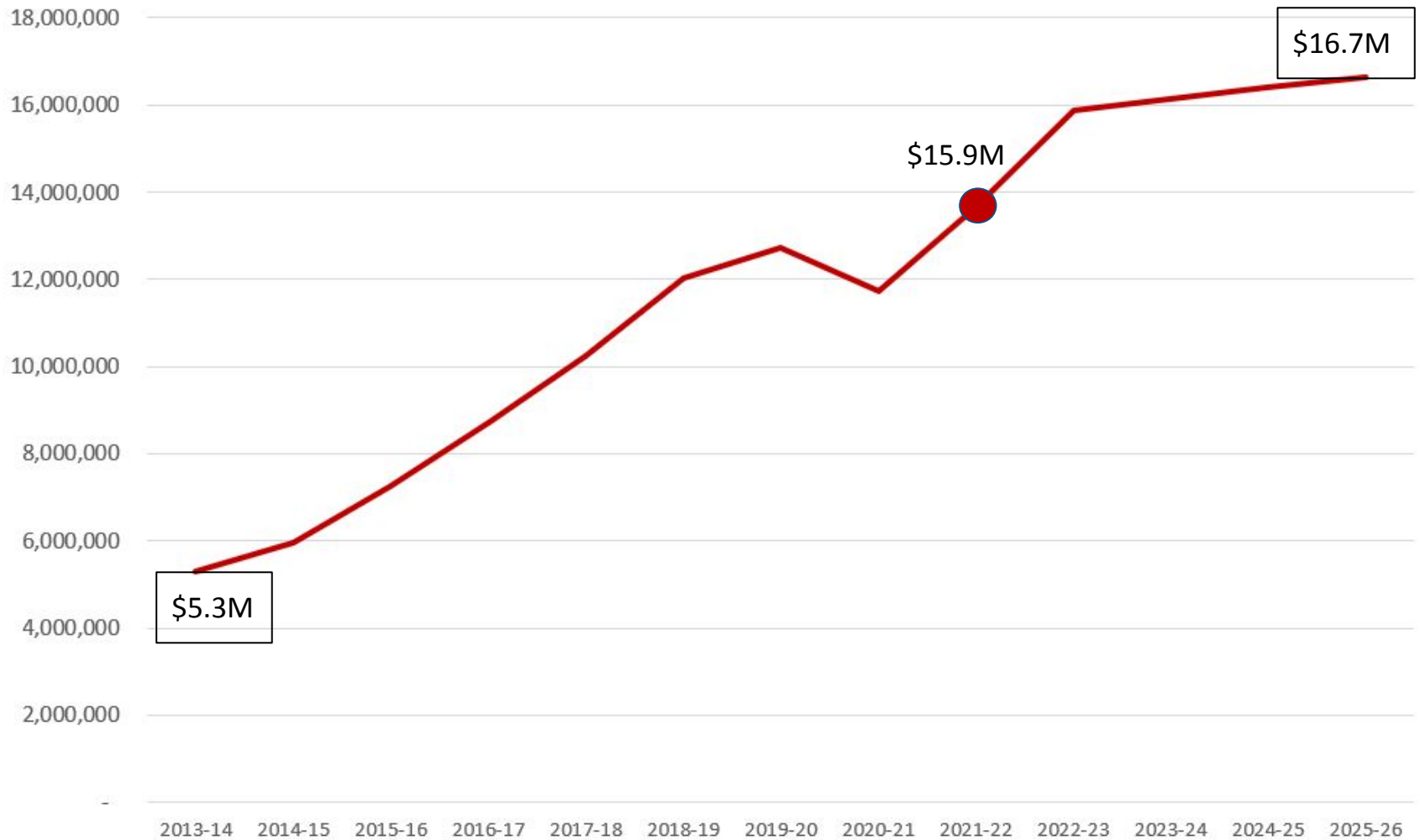
Enrollment & ADA



Annual District Pension Expense



STRS/PERS



Factors for Multi-Year Projections

Assumptions	22/23	23/24	24/25
Enrollment Decrease	-1.77% 9,886	-1.75% 9,713	-1.75% 9,543
LCFF increase in avg. funding per ADA LCFF avg. funding per ADA	10.39% \$10,527	5.53% \$11,109	4.01% \$11,554
Certificated Step & Column	2.0%	2.0%	2.0%
Classified Step & Column	0.25%	0.25%	0.25%
Salary Adjustments	Not included	Not included	Not included
STRS Retirement District contribution as a % of salary	\$10.6M 19.10%	\$10.8M 19.10%	\$11.0M 19.10%
PERS Retirement District contribution as a % of salary	\$5.3M 25.37%	\$5.4M 25.20%	\$5.4M 24.60%
One-time Grant Funds	\$6.4M	\$2.8M	\$0
Budget Efficiencies	\$2.0M	\$0	\$0

Multi-Year Projection



2021-22 Estimated Actual w/ Fund 17 + 6.56% COLA + 3.2% Augmentation + avg 3 PY ADA

	18/19 Actual	19/20 Actual	20/21 Actual	21/22 Estimated	22/23	23/24	24/25	25/26
Combined General Fund								
LCFF	95,622,871	97,019,409	94,637,301	99,404,076	106,526,658	108,658,414	108,258,651	110,557,776
Other Revenues	22,060,955	20,286,721	17,694,531	22,757,699	22,951,565	22,917,349	23,445,118	23,882,561
STRS On-Behalf of State			5,500,747	5,500,747	5,500,747	5,500,747	5,500,747	5,500,747
Measure E Parcel Tax	2,284,994	2,313,000	2,320,981	2,324,000	2,324,000	2,324,000	2,324,000	2,324,000
Total Revenues	119,968,820	119,619,130	120,153,560	129,986,522	137,302,970	139,400,510	139,528,516	142,265,084
Personnel (prior to pension)	89,841,181	90,269,048	85,810,314	93,421,173	96,907,920	98,463,021	100,182,160	102,121,813
Statutory Pension Costs	12,046,889	12,719,871	11,742,717	13,639,845	15,862,799	16,153,158	16,414,725	16,655,729
STRS On-Behalf of State			5,500,747	5,500,747	5,500,747	5,500,747	5,500,747	5,500,747
Supplies & Other	22,154,502	19,978,285	18,755,290	25,002,284	26,645,702	26,660,264	27,678,443	27,807,793
Total Expenses	124,042,572	122,967,204	121,809,069	137,564,049	144,917,169	146,777,190	149,776,074	152,086,082
Net Operating Results	(4,073,752)	(3,348,075)	(1,655,508)	(7,577,527)	(7,614,199)	(7,376,679)	(10,247,558)	(9,820,998)
Add Revenue, One Time	3,593,328	1,992,639	13,327,589	6,519,184	6,406,053	2,787,235	-	-
Fund 17 Commitment				(14,000,000)	-	-	1,600,000	9,000,000
Future Budget Efficiencies (cumulative)								
Other One Time	3,593,328	1,992,639	13,327,589	(7,480,816)	6,406,053	2,787,235	1,600,000	9,000,000
Net Incr./(Decr.) Fund Balance	(480,424)	(1,355,436)	11,672,080	(15,058,343)	(1,208,146)	(4,589,444)	(8,647,558)	(820,998)
Beginning FB	29,488,372	29,007,948	27,652,513	39,324,593	24,266,250	23,058,104	18,468,659	9,821,101
Ending FB	29,007,948	27,652,513	39,324,593	24,266,250	23,058,104	18,468,659	9,821,101	9,000,103
UR Reserves	15.29%	19.01%	20.83%	8.87%	9.97%	7.96%	3.04%	3.00%
<u>Assumptions:</u>								
State Funded LCFF GAP & COLA	7.22%	3.28%	0.00%	5.33%	9.84%	5.38%	4.02%	3.72%
Enrollment Change	-1.54%	-2.35%	-6.08%	-1.36%	-1.62%	-1.75%	-1.75%	-1.75%

Budget Timeline



June 14	Public Hearing, 22-23 Budget Report
June 15th	Legislative Deadline, Approved Budget
June 28	Adoption, 22-23 Budget Report
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June 30th	Governor's Deadline, Signed Budget
July 15	Schools Services Finance Conference
Aug 9th	45 Day Budget Revision

2022-23 Budget

Public Hearing: June 14, 2022
Adoption: June 28, 2022



Las Virgenes Unified School District



Annual Budget
2022/23

State SACS
(Standard Account Code Structure)

Financial Reporting Software

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 4111 Las Virgenes
Rd, Calabasas, CA
90102

Place: 4111 Las Virgenes
Rd, Calabasas

Date: June 28, 2022

Date: June 14, 2022

Time:

Adoption
Date: June 28, 2022

Signed:

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Kristine Torres

Telephone: 818-878-5224

Title: Director of Finance
& Accounting

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Criteria and Standards Review Summary

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

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

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

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 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	

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	99,404,076.00	0.00	99,404,076.00	106,526,658.00	0.00	106,526,658.00	7.2%
2) Federal Revenue		8100-8299	0.00	6,772,761.00	6,772,761.00	0.00	8,703,391.00	8,703,391.00	28.5%
3) Other State Revenue		8300-8599	2,403,830.00	17,712,668.00	20,116,498.00	2,071,334.00	16,459,535.00	18,530,869.00	-7.9%
4) Other Local Revenue		8600-8799	8,198,928.00	2,013,443.00	10,212,371.00	8,813,454.00	1,134,651.00	9,948,105.00	-2.6%
5) TOTAL, REVENUES			110,006,834.00	26,498,872.00	136,505,706.00	117,411,446.00	26,297,577.00	143,709,023.00	5.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	43,187,210.00	14,837,857.00	58,025,067.00	43,423,408.00	14,893,866.00	58,317,274.00	0.5%
2) Classified Salaries		2000-2999	11,560,224.00	8,538,115.00	20,098,339.00	13,270,209.00	8,986,337.00	22,256,546.00	10.7%
3) Employee Benefits		3000-3999	19,883,923.00	14,554,437.00	34,438,360.00	22,729,309.00	14,968,339.00	37,697,648.00	9.5%
4) Books and Supplies		4000-4999	1,708,682.00	4,167,928.00	5,876,610.00	2,041,280.00	3,728,375.00	5,769,655.00	-1.8%
5) Services and Other Operating Expenditures		5000-5999	8,506,065.00	7,503,816.00	16,009,881.00	9,913,667.00	8,183,670.00	18,097,337.00	13.0%
6) Capital Outlay		6000-6999	567,207.00	595,106.00	1,162,313.00	370,197.00	450,538.00	820,735.00	-29.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,000.00	700,000.00	775,000.00	79,500.00	700,000.00	779,500.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,513,166.00)	2,441,647.00	(71,519.00)	(2,623,726.00)	2,552,207.00	(71,519.00)	0.0%
9) TOTAL, EXPENDITURES			82,975,145.00	53,338,906.00	136,314,051.00	89,203,844.00	54,463,332.00	143,667,176.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,031,689.00	(26,840,034.00)	191,655.00	28,207,602.00	(28,165,755.00)	41,847.00	-78.2%
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	14,000,000.00	1,250,000.00	15,250,000.00	0.00	1,250,000.00	1,250,000.00	-91.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,070,699.00)	27,070,699.00	0.00	(28,557,121.00)	28,557,121.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,070,699.00)	25,820,699.00	(15,250,000.00)	(28,557,121.00)	27,307,121.00	(1,250,000.00)	-91.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,039,010.00)	(1,019,335.00)	(15,058,345.00)	(349,519.00)	(858,634.00)	(1,208,153.00)	-92.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			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	31,168,444.19	8,156,148.61	39,324,592.80	17,129,434.19	7,136,813.61	24,266,247.80	-38.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,168,444.19	8,156,148.61	39,324,592.80	17,129,434.19	7,136,813.61	24,266,247.80	-38.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,168,444.19	8,156,148.61	39,324,592.80	17,129,434.19	7,136,813.61	24,266,247.80	-38.3%
2) Ending Balance, June 30 (E + F1e)			17,129,434.19	7,136,813.61	24,266,247.80	16,779,915.19	6,278,179.61	23,058,094.80	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	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	7,136,814.02	7,136,814.02	0.00	6,278,182.02	6,278,182.02	-12.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,584,894.00	0.00	4,584,894.00	2,138,930.00	0.00	2,138,930.00	-53.3%
STRS/PERS Retirement Increase	0000	9760	3,015,884.00		3,015,884.00			0.00	
Classified Vacation Accrual	0000	9760	900,000.00		900,000.00			0.00	
Early Retirement Incentive	0000	9760	654,000.00		654,000.00			0.00	
Parcel Tax Reserves	0000	9760	15,010.00		15,010.00			0.00	
STRS/PERS Retirement Increase	0000	9760			0.00	792,930.00		792,930.00	
Classified Vacation Accrual	0000	9760			0.00	900,000.00		900,000.00	
Early Retirement Incentive	0000	9760			0.00	446,000.00		446,000.00	
d) Assigned									
Other Assignments		9780	146,000.00	0.00	146,000.00	0.00	0.00	0.00	-100.0%
Financial Software Upgrade	0000	9780	146,000.00		146,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,546,921.00	0.00	4,546,921.00	4,347,515.00	0.00	4,347,515.00	-4.4%
Unassigned/Unappropriated Amount		9790	7,651,619.19	(.41)	7,651,618.78	10,093,470.19	(2.41)	10,093,467.78	31.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			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)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	40,125,366.00	0.00	40,125,366.00	45,581,351.00	0.00	45,581,351.00	13.6%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			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)	
Education Protection Account State Aid - Current Year		8012	2,084,877.00	0.00	2,084,877.00	2,023,791.00	0.00	2,023,791.00	-2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	269,573.00	0.00	269,573.00	269,573.00	0.00	269,573.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	48,994,600.00	0.00	48,994,600.00	50,722,283.00	0.00	50,722,283.00	3.5%
Unsecured Roll Taxes		8042	1,532,455.00	0.00	1,532,455.00	1,532,455.00	0.00	1,532,455.00	0.0%
Prior Years' Taxes		8043	1,294,330.00	0.00	1,294,330.00	1,294,330.00	0.00	1,294,330.00	0.0%
Supplemental Taxes		8044	575,145.00	0.00	575,145.00	575,145.00	0.00	575,145.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,527,730.00	0.00	4,527,730.00	4,527,730.00	0.00	4,527,730.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			99,404,076.00	0.00	99,404,076.00	106,526,658.00	0.00	106,526,658.00	7.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			99,404,076.00	0.00	99,404,076.00	106,526,658.00	0.00	106,526,658.00	7.2%
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	2,104,402.00	2,104,402.00	0.00	2,104,402.00	2,104,402.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		481,977.00	481,977.00		752,142.00	752,142.00	56.1%
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		168,047.00	168,047.00		168,047.00	168,047.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		48,555.00	48,555.00		48,555.00	48,555.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		47,440.00	47,440.00		47,440.00	47,440.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,922,340.00	3,922,340.00	0.00	5,582,805.00	5,582,805.00	42.3%
TOTAL, FEDERAL REVENUE			0.00	6,772,761.00	6,772,761.00	0.00	8,703,391.00	8,703,391.00	28.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		7,375,671.00	7,375,671.00		7,859,515.00	7,859,515.00	6.6%
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	41,095.00	41,095.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	454,435.00	0.00	454,435.00	454,435.00	0.00	454,435.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,948,315.00	948,595.00	2,896,910.00	1,615,819.00	646,165.00	2,261,984.00	-21.9%
Tax Relief Subventions									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		115,920.00	115,920.00		115,920.00	115,920.00	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		371,108.00	371,108.00		371,108.00	371,108.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,080.00	8,860,279.00	8,861,359.00	1,080.00	7,466,827.00	7,467,907.00	-15.7%
TOTAL, OTHER STATE REVENUE			2,403,830.00	17,712,668.00	20,116,498.00	2,071,334.00	16,459,535.00	18,530,869.00	-7.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,292,000.00	0.00	2,292,000.00	2,292,000.00	0.00	2,292,000.00	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	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	260.00	0.00	260.00	0.00	0.00	0.00	-100.0%
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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,820,000.00	0.00	1,820,000.00	2,060,000.00	0.00	2,060,000.00	13.2%
Interest		8660	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	368,000.00	0.00	368,000.00	300,000.00	0.00	300,000.00	-18.5%
Transportation Fees From Individuals		8675	257,200.00	0.00	257,200.00	295,060.00	0.00	295,060.00	14.7%
Interagency Services		8677	0.00	65,132.00	65,132.00	0.00	65,132.00	65,132.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,311,468.00	1,448,311.00	4,759,779.00	3,716,394.00	569,519.00	4,285,913.00	-10.0%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER LOCAL REVENUE			8,198,928.00	2,013,443.00	10,212,371.00	8,813,454.00	1,134,651.00	9,948,105.00	-2.6%
TOTAL, REVENUES			110,006,834.00	26,498,872.00	136,505,706.00	117,411,446.00	26,297,577.00	143,709,023.00	5.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,620,723.00	11,433,023.00	48,053,746.00	36,326,773.00	11,204,459.00	47,531,232.00	-1.1%
Certificated Pupil Support Salaries		1200	2,190,606.00	2,693,411.00	4,884,017.00	2,435,470.00	2,705,661.00	5,141,131.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,263,381.00	655,514.00	4,918,895.00	4,539,205.00	921,245.00	5,460,450.00	11.0%
Other Certificated Salaries		1900	112,500.00	55,909.00	168,409.00	121,960.00	62,501.00	184,461.00	9.5%
TOTAL, CERTIFICATED SALARIES			43,187,210.00	14,837,857.00	58,025,067.00	43,423,408.00	14,893,866.00	58,317,274.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	747,264.00	5,071,170.00	5,818,434.00	1,102,498.00	5,698,049.00	6,800,547.00	16.9%
Classified Support Salaries		2200	3,540,160.00	2,274,219.00	5,814,379.00	3,890,521.00	2,325,374.00	6,215,895.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	1,191,507.00	148,799.00	1,340,306.00	1,218,895.00	125,191.00	1,344,086.00	0.3%
Clerical, Technical and Office Salaries		2400	3,599,122.00	368,306.00	3,967,428.00	4,106,351.00	268,341.00	4,374,692.00	10.3%
Other Classified Salaries		2900	2,482,171.00	675,621.00	3,157,792.00	2,951,944.00	569,382.00	3,521,326.00	11.5%
TOTAL, CLASSIFIED SALARIES			11,560,224.00	8,538,115.00	20,098,339.00	13,270,209.00	8,986,337.00	22,256,546.00	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,170,917.00	7,714,862.00	14,885,779.00	8,300,772.00	7,785,665.00	16,086,437.00	8.1%
PERS		3201-3202	2,284,316.00	1,970,497.00	4,254,813.00	3,129,394.00	2,147,709.00	5,277,103.00	24.0%
OASDI/Medicare/Alternative		3301-3302	1,516,319.00	848,749.00	2,365,068.00	1,613,639.00	865,738.00	2,479,377.00	4.8%
Health and Welfare Benefits		3401-3402	5,519,983.00	2,969,493.00	8,489,476.00	5,917,747.00	3,107,446.00	9,025,193.00	6.3%
Unemployment Insurance		3501-3502	282,552.00	114,298.00	396,850.00	305,309.00	124,537.00	429,846.00	8.3%
Workers' Compensation		3601-3602	2,121,852.00	871,360.00	2,993,212.00	2,415,906.00	887,741.00	3,303,647.00	10.4%
OPEB, Allocated		3701-3702	618,846.00	0.00	618,846.00	674,542.00	0.00	674,542.00	9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	369,138.00	65,178.00	434,316.00	372,000.00	49,503.00	421,503.00	-3.0%
TOTAL, EMPLOYEE BENEFITS			19,883,923.00	14,554,437.00	34,438,360.00	22,729,309.00	14,968,339.00	37,697,648.00	9.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	659,500.00	659,500.00	0.00	1,411,115.00	1,411,115.00	114.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,496,884.00	1,700,547.00	3,197,431.00	1,723,988.00	1,577,161.00	3,301,149.00	3.2%
Noncapitalized Equipment		4400	211,798.00	1,807,881.00	2,019,679.00	317,292.00	740,099.00	1,057,391.00	-47.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, BOOKS AND SUPPLIES			1,708,682.00	4,167,928.00	5,876,610.00	2,041,280.00	3,728,375.00	5,769,655.00	-1.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,070,000.00	1,117,000.00	2,187,000.00	1,388,800.00	1,323,400.00	2,712,200.00	24.0%
Travel and Conferences		5200	169,538.00	152,984.00	322,522.00	204,395.00	120,009.00	324,404.00	0.6%
Dues and Memberships		5300	101,600.00	2,870.00	104,470.00	102,770.00	4,370.00	107,140.00	2.6%
Insurance		5400 - 5450	1,093,520.00	0.00	1,093,520.00	1,333,934.00	0.00	1,333,934.00	22.0%
Operations and Housekeeping Services		5500	2,719,423.00	0.00	2,719,423.00	3,077,919.00	0.00	3,077,919.00	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,835.00	651,000.00	907,835.00	259,277.00	650,275.00	909,552.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	0.00	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,977,687.00	5,551,665.00	8,529,352.00	3,421,895.00	6,057,749.00	9,479,644.00	11.1%
Communications		5900	138,162.00	28,297.00	166,459.00	145,377.00	27,867.00	173,244.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,506,065.00	7,503,816.00	16,009,881.00	9,913,667.00	8,183,670.00	18,097,337.00	13.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	279,000.00	311,972.00	590,972.00	279,000.00	211,972.00	490,972.00	-16.9%
Buildings and Improvements of Buildings		6200	39,215.00	70,900.00	110,115.00	0.00	100,900.00	100,900.00	-8.4%
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	248,992.00	212,234.00	461,226.00	91,197.00	137,666.00	228,863.00	-50.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			567,207.00	595,106.00	1,162,313.00	370,197.00	450,538.00	820,735.00	-29.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	75,000.00	700,000.00	775,000.00	79,500.00	700,000.00	779,500.00	0.6%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,000.00	700,000.00	775,000.00	79,500.00	700,000.00	779,500.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,441,647.00)	2,441,647.00	0.00	(2,552,207.00)	2,552,207.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(71,519.00)	0.00	(71,519.00)	(71,519.00)	0.00	(71,519.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,513,166.00)	2,441,647.00	(71,519.00)	(2,623,726.00)	2,552,207.00	(71,519.00)	0.0%
TOTAL, EXPENDITURES			82,975,145.00	53,338,906.00	136,314,051.00	89,203,844.00	54,463,332.00	143,667,176.00	5.4%
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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	14,000,000.00	1,250,000.00	15,250,000.00	0.00	1,250,000.00	1,250,000.00	-91.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,000,000.00	1,250,000.00	15,250,000.00	0.00	1,250,000.00	1,250,000.00	-91.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,220,699.00)	26,220,699.00	0.00	(27,582,121.00)	27,582,121.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(850,000.00)	850,000.00	0.00	(975,000.00)	975,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,070,699.00)	27,070,699.00	0.00	(28,557,121.00)	28,557,121.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(41,070,699.00)	25,820,699.00	(15,250,000.00)	(28,557,121.00)	27,307,121.00	(1,250,000.00)	-91.8%

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:

Schools Linked for Insurance Management

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

Signed

Date of Jun
Meeting: 28,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Kristine Torres
Title:	Director of Finance & Accounting
Telephone:	818-878-5224
E-mail:	ktorres@lv.usd.org

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	1,281,815.00	2,122,930.00	0.0%
5) TOTAL, REVENUES			1,281,815.00	2,122,930.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	72,400.00	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	242,336.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,230,359.00	1,771,522.00	44.0%
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			1,230,359.00	2,086,258.00	44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,456.00	36,672.00	-28.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,456.00	36,672.00	-28.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	306,773.84	358,229.84	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			306,773.84	358,229.84	16.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			306,773.84	358,229.84	16.8%
2) Ending Balance, June 30 (E + F1e)			358,229.84	394,901.84	10.2%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	358,229.84	394,901.84	10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	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	1,281,815.00	2,122,930.00	65.6%
TOTAL, REVENUES			1,281,815.00	2,122,930.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	72,400.00	New
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	72,400.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	242,336.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			0.00	242,336.00	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	1,230,359.00	1,771,522.00	44.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,230,359.00	1,771,522.00	44.0%
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			1,230,359.00	2,086,258.00	44.0%
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%
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	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	3,009,268.00	3,146,582.00	4.6%
3) Other State Revenue		8300-8599	187,171.00	197,200.00	5.4%
4) Other Local Revenue		8600-8799	100,194.00	167,050.00	66.7%
5) TOTAL, REVENUES			3,296,633.00	3,510,832.00	6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	853,033.00	1,017,572.00	19.3%
3) Employee Benefits		3000-3999	348,404.00	402,107.00	15.4%
4) Books and Supplies		4000-4999	933,851.00	921,014.00	-1.4%
5) Services and Other Operating Expenditures		5000-5999	52,912.00	67,027.00	26.7%
6) Capital Outlay		6000-6999	500,000.00	500,000.00	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	71,519.00	71,519.00	0.0%
9) TOTAL, EXPENDITURES			2,759,719.00	2,979,239.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			536,914.00	531,593.00	-1.0%
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)			536,914.00	531,593.00	-1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,352.68	753,266.68	248.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,352.68	753,266.68	248.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,352.68	753,266.68	248.2%
2) Ending Balance, June 30 (E + F1e)			753,266.68	1,284,859.68	70.6%
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	753,266.68	1,284,859.68	70.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,009,268.00	3,146,582.00	4.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,009,268.00	3,146,582.00	4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	187,171.00	197,200.00	5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			187,171.00	197,200.00	5.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	98,994.00	165,850.00	67.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,194.00	167,050.00	66.7%
TOTAL, REVENUES			3,296,633.00	3,510,832.00	6.5%
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	418,494.00	545,366.00	30.3%
Classified Supervisors' and Administrators' Salaries		2300	353,097.00	390,560.00	10.6%
Clerical, Technical and Office Salaries		2400	81,442.00	81,646.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			853,033.00	1,017,572.00	19.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	130,088.00	176,998.00	36.1%
OASDI/Medicare/Alternative		3301-3302	55,159.00	57,678.00	4.6%
Health and Welfare Benefits		3401-3402	119,436.00	121,295.00	1.6%
Unemployment Insurance		3501-3502	3,970.00	4,558.00	14.8%
Workers' Compensation		3601-3602	34,335.00	36,168.00	5.3%
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	5,416.00	5,410.00	-0.1%
TOTAL, EMPLOYEE BENEFITS			348,404.00	402,107.00	15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,300.00	58,200.00	23.0%
Noncapitalized Equipment		4400	3,500.00	0.00	-100.0%
Food		4700	883,051.00	862,814.00	-2.3%
TOTAL, BOOKS AND SUPPLIES			933,851.00	921,014.00	-1.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,225.00	5,200.00	23.1%
Dues and Memberships		5300	497.00	498.00	0.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,115.00	31,000.00	23.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,890.00	29,144.00	33.1%
Communications		5900	1,185.00	1,185.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,912.00	67,027.00	26.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	500,000.00	500,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	500,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	71,519.00	71,519.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,519.00	71,519.00	0.0%
TOTAL, EXPENDITURES			2,759,719.00	2,979,239.00	8.0%
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%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	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	65,000.00	10,000.00	-84.6%
5) TOTAL, REVENUES			65,000.00	10,000.00	-84.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,970.00	136,310.00	0.3%
3) Employee Benefits		3000-3999	69,458.00	70,206.00	1.1%
4) Books and Supplies		4000-4999	6,000.00	6,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	670,000.00	332,549.63	-50.4%
6) Capital Outlay		6000-6999	600,000.00	1,270,278.00	111.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,481,428.00	1,815,343.63	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,416,428.00)	(1,805,343.63)	27.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,250,000.00	1,250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,250,000.00	1,250,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(166,428.00)	(555,343.63)	233.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,521,771.63	1,355,343.63	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,521,771.63	1,355,343.63	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,521,771.63	1,355,343.63	-10.9%
2) Ending Balance, June 30 (E + F1e)			1,355,343.63	800,000.00	-41.0%
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	640,000.00	800,000.00	25.0%
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	715,343.63	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
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%
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	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	55,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	10,000.00	-84.6%
TOTAL, REVENUES			65,000.00	10,000.00	-84.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	135,970.00	136,310.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,970.00	136,310.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,178.00	30,997.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	10,045.00	10,045.00	0.0%
Health and Welfare Benefits		3401-3402	22,313.00	23,126.00	3.6%
Unemployment Insurance		3501-3502	660.00	654.00	-0.9%
Workers' Compensation		3601-3602	5,262.00	5,384.00	2.3%
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			69,458.00	70,206.00	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	6,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,000.00	6,000.00	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	655,000.00	317,549.63	-51.5%
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	15,000.00	15,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			670,000.00	332,549.63	-50.4%
CAPITAL OUTLAY					
Land Improvements		6170	300,000.00	818,288.00	172.8%
Buildings and Improvements of Buildings		6200	200,000.00	232,060.00	16.0%
Equipment		6400	100,000.00	219,930.00	119.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			600,000.00	1,270,278.00	111.7%
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			1,481,428.00	1,815,343.63	22.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,250,000.00	1,250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,250,000.00	1,250,000.00	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,250,000.00	1,250,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	14,000,000.00	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			14,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,000,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	14,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	14,000,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,000,000.00	New
2) Ending Balance, June 30 (E + F1e)			14,000,000.00	14,000,000.00	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	14,000,000.00	14,000,000.00	0.0%
	0000	9760	14,000,000.00		
	0000	9760		14,000,000.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			14,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	440,000.00	35,000.00	-92.0%
5) Services and Other Operating Expenditures		5000-5999	260,000.00	40,000.00	-84.6%
6) Capital Outlay		6000-6999	1,154,095.00	3,444,496.62	198.5%
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	0.00	0.0%
9) TOTAL, EXPENDITURES			1,854,095.00	3,519,496.62	89.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,819,095.00)	(3,484,496.62)	91.6%
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)			(1,819,095.00)	(3,484,496.62)	91.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,308,591.63	3,489,496.63	-34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,308,591.63	3,489,496.63	-34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,308,591.63	3,489,496.63	-34.3%
2) Ending Balance, June 30 (E + F1e)			3,489,496.63	5,000.01	-99.9%
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	3,489,496.63	5,000.01	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

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			35,000.00	35,000.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	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	440,000.00	35,000.00	-92.0%
TOTAL, BOOKS AND SUPPLIES			440,000.00	35,000.00	-92.0%
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	240,000.00	20,000.00	-91.7%
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	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,000.00	40,000.00	-84.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	285,000.00	648,590.00	127.6%
Buildings and Improvements of Buildings		6200	204,095.00	1,243,851.62	509.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	665,000.00	1,552,055.00	133.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,154,095.00	3,444,496.62	198.5%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,854,095.00	3,519,496.62	89.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	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	1,035,000.00	750,000.00	-27.5%
5) TOTAL, REVENUES			1,035,000.00	750,000.00	-27.5%
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	109,700.00	109,700.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	764,649.00	764,649.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			974,349.00	974,349.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,651.00	(224,349.00)	-469.9%
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)			60,651.00	(224,349.00)	-469.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,293,576.57	8,354,227.57	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,293,576.57	8,354,227.57	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,293,576.57	8,354,227.57	0.7%
2) Ending Balance, June 30 (E + F1e)			8,354,227.57	8,129,878.57	-2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,354,227.57	8,129,878.57	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	985,000.00	700,000.00	-28.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,035,000.00	750,000.00	-27.5%
TOTAL, REVENUES			1,035,000.00	750,000.00	-27.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,000.00	69,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,700.00	20,700.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,700.00	109,700.00	0.0%
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	100,000.00	100,000.00	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			100,000.00	100,000.00	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	298,969.00	298,969.00	0.0%
Other Debt Service - Principal		7439	465,680.00	465,680.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			764,649.00	764,649.00	0.0%
TOTAL, EXPENDITURES			974,349.00	974,349.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	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	985,905.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			985,905.00	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	985,905.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			985,905.00	0.00	-100.0%
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%
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	985,905.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			985,905.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			985,905.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	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					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	985,905.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			985,905.00	0.00	-100.0%
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			985,905.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	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	168,841.00	168,841.00	0.0%
5) TOTAL, REVENUES			168,841.00	168,841.00	0.0%
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	312,192.00	312,192.00	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			312,192.00	312,192.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,351.00)	(143,351.00)	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 NET POSITION (C + D4)			(143,351.00)	(143,351.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,248,158.02	1,104,807.02	-11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,158.02	1,104,807.02	-11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,248,158.02	1,104,807.02	-11.5%
2) Ending Net Position, June 30 (E + F1e)			1,104,807.02	961,456.02	-13.0%
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	1,104,807.02	961,456.02	-13.0%
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) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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)			0.00		
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	12,000.00	12,000.00	0.0%
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	156,841.00	156,841.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			168,841.00	168,841.00	0.0%
TOTAL, REVENUES			168,841.00	168,841.00	0.0%
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	312,192.00	312,192.00	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			312,192.00	312,192.00	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			312,192.00	312,192.00	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%
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	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,489.63	9,489.63	10,428.70	9,390.59	9,390.59	10,118.96
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,489.63	9,489.63	10,428.70	9,390.59	9,390.59	10,118.96
5. District Funded County Program ADA						
a. County Community Schools	9.84	9.84	9.84	9.84	9.84	9.84
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.84	9.84	9.84	9.84	9.84	9.84

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,499.47	9,499.47	10,438.54	9,400.43	9,400.43	10,128.80
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			20,639,168.17	23,620,801.18	34,365,875.88	13,923,468.70	20,334,193.47	12,723,783.57	33,815,553.90	34,815,807.83
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,494,047.86	13,230,766.78	(7,332,070.24)	4,294,115.59	4,294,115.59	4,914,890.20	4,294,115.59	3,559,195.27
Property Taxes	8020-8079		884,443.76	1,859,115.97	0.00	0.00	681,047.92	21,263,528.08	7,192,951.48	2,617,561.91
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		8,914.31	1,740,678.20	0.00	1,827,712.11	0.00	837,234.07	382,913.76	288,311.27
Other State Revenue	8300-8599		998,404.55	1,124,806.70	0.00	4,064,690.50	1,312,622.35	2,779,630.35	0.00	986,435.03
Other Local Revenue	8600-8799		219,442.64	84,569.03	696,229.47	1,890,139.95	573,332.69	1,307,103.92	1,428,943.95	830,402.81
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,605,253.12	18,039,936.68	(6,635,840.77)	12,076,658.15	6,861,118.55	31,102,386.62	13,298,924.78	8,281,906.29
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,132,406.92	2,497,847.14	4,327,335.63	5,421,956.82	5,490,818.18	5,795,985.51	5,238,892.90	5,444,141.93
Classified Salaries	2000-2999		253,918.41	1,158,782.73	1,831,497.52	2,021,161.32	2,035,163.19	2,055,348.54	2,081,669.94	2,169,305.96
Employee Benefits	3000-3999		516,834.28	753,953.06	5,099,346.25	7,539,530.57	3,562,038.27	1,936,936.86	1,764,867.27	1,149,348.01
Books and Supplies	4000-4999		227,050.87	533,024.30	369,805.06	602,321.36	374,074.07	382,487.09	423,410.07	482,677.67
Services	5000-5999		361,946.68	1,851,254.75	1,463,679.08	674,169.63	1,281,020.35	641,370.11	2,714,600.12	1,146,507.00
Capital Outlay	6000-6599		131,462.95	0.00	114,902.87	183,298.67	28,414.39	98,488.18	75,230.55	57,451.44
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	1,250,000.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,623,620.11	6,794,861.98	14,456,566.41	16,442,438.37	12,771,528.45	10,910,616.29	12,298,670.85	10,449,432.01
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receiv able	9200-9299	15,126,504.99	1,000,000.00	1,000,000.00	1,000,000.00	11,226,504.99	0.00	900,000.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,126,504.99	1,000,000.00	1,000,000.00	1,000,000.00	11,226,504.99	0.00	900,000.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,000,000.00	2,000,000.00	1,500,000.00	350,000.00	450,000.00	1,700,000.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,000,000.00	2,000,000.00	1,500,000.00	350,000.00	450,000.00	1,700,000.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		9,126,504.99	(1,000,000.00)	(500,000.00)	650,000.00	10,776,504.99	(1,700,000.00)	900,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,981,633.01	10,745,074.70	(20,442,407.18)	6,410,724.77	(7,610,409.90)	21,091,770.33	1,000,253.93	(2,167,525.72)
F. ENDING CASH (A + E)			23,620,801.18	34,365,875.88	13,923,468.70	20,334,193.47	12,723,783.57	33,815,553.90	34,815,807.83	32,648,282.11
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		32,648,282.11	28,273,481.77	37,247,805.31	39,054,281.32				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,178,379.53	3,559,195.27	3,559,195.27	3,559,195.27	0.00	0.00	47,605,141.98	47,605,142.00
Property Taxes	8020-8079	181,970.01	15,676,660.94	8,298,492.93	265,743.00	0.00	0.00	58,921,516.00	58,921,516.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	1,462,054.75	75,539.96	870,339.10	696,271.03	513,422.46	0.00	8,703,391.02	8,703,391.00
Other State Revenue	8300-8599	1,778,581.41	947,953.89	1,055,072.99	2,779,630.35	703,040.89	0.00	18,530,869.01	18,530,869.00
Other Local Revenue	8600-8799	286,007.72	1,083,739.72	620,407.05	795,848.00	131,938.05	0.00	9,948,105.00	9,948,105.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,886,993.42	21,343,089.78	14,403,507.34	8,096,687.65	1,348,401.40	0.00	143,709,023.01	143,709,023.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,522,525.56	5,615,785.47	5,200,506.60	5,248,554.86	380,516.48	0.00	58,317,274.00	58,317,274.00
Classified Salaries	2000-2999	2,130,161.87	2,187,204.30	2,052,558.60	2,003,088.36	276,685.26	0.00	22,256,546.00	22,256,546.00
Employee Benefits	3000-3999	2,667,276.11	2,444,937.80	3,731,532.26	2,638,835.26	3,892,212.00	0.00	37,697,648.00	37,697,648.00
Books and Supplies	4000-4999	537,583.20	459,926.87	675,415.73	519,268.72	182,610.00	0.00	5,769,655.01	5,769,655.00
Services	5000-5999	1,363,210.28	1,628,760.07	904,866.71	2,714,600.12	1,351,352.11	0.00	18,097,337.01	18,097,337.00
Capital Outlay	6000-6599	41,036.74	32,151.73	32,151.43	0.00	26,146.05	0.00	820,735.00	820,735.00
Other Outgo	7000-7499	0.00	0.00	0.00	502,666.51	205,314.49	0.00	707,981.00	707,981.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	1,250,000.00	1,250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		12,261,793.76	12,368,766.24	12,597,031.33	13,627,013.83	6,314,836.39	0.00	144,917,176.02	144,917,176.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	15,126,504.99	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	15,126,504.99	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	9,126,504.99	
E. NET INCREASE/DECREASE (B - C + D)		(4,374,800.34)	8,974,323.54	1,806,476.01	(5,530,326.18)	(4,966,434.99)	0.00	7,918,351.98	(1,208,153.00)
F. ENDING CASH (A + E)		28,273,481.77	37,247,805.31	39,054,281.32	33,523,955.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,557,520.15	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			33,523,955.14	33,208,867.43	28,714,060.64	24,147,285.62	17,137,669.41	14,224,017.01	46,062,131.06	46,749,702.72
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,904,205.68	1,904,205.68	2,856,308.52	2,380,257.10	3,332,359.94	11,901,285.50	4,760,514.20	3,332,359.94
Property Taxes	8020-8079		0.00	3,052,663.60	0.00	0.00	1,221,065.44	26,863,439.68	7,326,392.64	3,663,196.32
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		112,275.12	0.00	561,375.62	0.00	617,513.19	617,513.19	617,513.19	617,513.19
Other State Revenue	8300-8599		3,200,447.38	355,605.26	3,200,447.38	2,133,631.59	3,200,447.38	711,210.53	711,210.53	711,210.53
Other Local Revenue	8600-8799		502,034.83	502,034.83	401,627.86	602,441.80	602,441.80	3,815,464.71	100,406.97	502,034.83
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,718,963.01	5,814,509.37	7,019,759.39	5,116,330.48	8,973,827.74	43,908,913.60	13,516,037.52	8,826,314.81
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		593,637.48	4,749,099.82	5,342,737.30	5,342,737.30	5,342,737.30	5,342,737.30	5,342,737.30	5,342,737.30
Classified Salaries	2000-2999		225,062.27	1,800,498.14	2,025,560.41	2,025,560.41	2,025,560.41	2,025,560.41	2,025,560.41	2,025,560.41
Employee Benefits	3000-3999		382,469.51	1,529,878.04	2,677,286.58	3,059,756.09	3,059,756.09	3,059,756.09	3,442,225.60	3,442,225.60
Books and Supplies	4000-4999		105,214.69	315,644.07	368,251.41	526,073.45	526,073.45	315,644.07	368,251.41	683,895.48
Services	5000-5999		1,296,439.65	555,616.99	740,822.66	926,028.32	926,028.32	1,852,056.64	1,296,439.65	2,037,262.31
Capital Outlay	6000-6599		42,325.29	84,650.59	84,650.59	84,650.59	0.00	67,720.47	338,602.35	84,650.59
Other Outgo	7000-7499		0.00	95,219.41	0.00	161,140.54	7,324.57	7,324.57	14,649.14	197,763.39
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,645,148.89	9,130,607.07	11,239,308.95	12,125,946.70	11,887,480.14	12,670,799.55	12,828,465.86	13,814,095.08
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receiv able	9200-9299	2,000,000.00	400,000.00	400,000.00	600,000.00	0.00	0.00	600,000.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,000,000.00	400,000.00	400,000.00	600,000.00	0.00	0.00	600,000.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,314,836.39	3,788,901.83	1,578,709.10	947,225.46	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		6,314,836.39	3,788,901.83	1,578,709.10	947,225.46	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,314,836.39)	(3,388,901.83)	(1,178,709.10)	(347,225.46)	0.00	0.00	600,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(315,087.71)	(4,494,806.79)	(4,566,775.02)	(7,009,616.21)	(2,913,652.40)	31,838,114.05	687,571.66	(4,987,780.27)
F. ENDING CASH (A + E)			33,208,867.43	28,714,060.64	24,147,285.62	17,137,669.41	14,224,017.01	46,062,131.06	46,749,702.72	41,761,922.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		41,761,922.45	38,779,297.97	42,812,474.72	37,677,942.56				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,808,411.36	5,236,565.62	3,332,359.94	2,856,308.52	0.00	0.00	47,605,142.00	42,837,233.00
Property Taxes	8020-8079	3,663,196.32	10,379,056.24	3,052,663.60	1,831,598.16	0.00	0.00	61,053,272.00	52,519,517.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	617,513.19	392,962.94	392,962.94	392,962.94	673,650.75	0.00	5,613,756.25	3,224,257.00
Other State Revenue	8300-8599	711,210.53	711,210.53	711,210.53	711,210.53	711,210.53	0.00	17,780,263.22	10,440,408.00
Other Local Revenue	8600-8799	1,405,697.52	502,034.83	502,034.83	502,034.83	100,406.97	0.00	10,040,696.60	8,287,707.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		10,206,028.92	17,221,830.16	7,991,231.84	6,294,114.98	1,485,268.24	0.00	142,093,130.07	117,309,122.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,342,737.30	5,342,737.30	5,342,737.30	5,342,737.30	593,637.48	0.00	59,363,747.77	58,804,050.00
Classified Salaries	2000-2999	2,025,560.41	2,025,560.41	2,025,560.41	2,025,560.41	225,062.27	0.00	22,506,226.81	22,448,084.00
Employee Benefits	3000-3999	3,442,225.60	3,442,225.60	3,442,225.60	3,442,225.60	3,824,695.11	0.00	38,246,951.11	32,477,340.00
Books and Supplies	4000-4999	526,073.45	526,073.45	420,858.76	420,858.76	157,822.03	0.00	5,260,734.48	4,841,338.00
Services	5000-5999	1,852,056.64	1,852,056.64	1,852,056.64	1,852,056.64	1,481,645.31	0.00	18,520,566.41	16,177,495.00
Capital Outlay	6000-6599	0.00	0.00	42,325.29	0.00	16,930.12	0.00	846,505.87	471,899.00
Other Outgo	7000-7499	0.00	0.00	0.00	51,271.99	197,763.39	0.00	732,457.00	587,256.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,300,000.00	0.00	0.00	1,300,000.00	995,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		13,188,653.40	13,188,653.40	13,125,764.01	14,434,710.70	6,497,555.71	0.00	146,777,189.46	136,802,462.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	6,314,836.39	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	6,314,836.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(4,314,836.39)	
E. NET INCREASE/DECREASE (B - C + D)		(2,982,624.48)	4,033,176.75	(5,134,532.17)	(8,140,595.73)	(5,012,287.47)	0.00	(8,998,895.78)	(19,493,340.00)
F. ENDING CASH (A + E)		38,779,297.97	42,812,474.72	37,677,942.56	29,537,346.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,525,059.36	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	58,025,067.00	301	0.00	303	58,025,067.00	305	1,963,500.00	0.00	307	58,025,067.00	309
2000 - Classified Salaries	20,098,339.00	311	5,000.00	313	20,093,339.00	315	29,225.00	0.00	317	20,093,339.00	319
3000 - Employee Benefits	34,438,360.00	321	619,581.00	323	33,818,779.00	325	18,023.00	0.00	327	33,818,779.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,876,610.00	331	25,000.00	333	5,851,610.00	335	52,131.00	0.00	337	5,851,610.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,938,362.00	341	1,829.00	343	15,936,533.00	345	5,355,406.00	0.00	347	15,936,533.00	349
TOTAL					133,725,328.00	365	TOTAL			133,725,328.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	47,515,803.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,810,419.00 380
3. STRS.	3101 & 3102	13,183,715.00 382
4. PERS.	3201 & 3202	1,664,531.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,293,878.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,944,788.00 385
7. Unemployment Insurance.	3501 & 3502	281,608.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,116,107.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	134,500.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		77,945,349.00 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	17,418.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	77,945,349.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.58	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	n/a	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)58	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	133,725,328.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

n/a

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	58,317,274.00	301	0.00	303	58,317,274.00	305	1,615,819.00		307	56,701,455.00	309
2000 - Classified Salaries	22,256,546.00	311	12,000.00	313	22,244,546.00	315	29,298.00		317	22,215,248.00	319
3000 - Employee Benefits	37,697,648.00	321	678,637.00	323	37,019,011.00	325	16,173.00		327	37,002,838.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,769,655.00	331	0.00	333	5,769,655.00	335	600,000.00		337	5,169,655.00	339
5000 - Services. . . & 7300 - Indirect Costs	18,025,818.00	341	1,829.00	343	18,023,989.00	345	6,065,982.00		347	11,958,007.00	349
TOTAL					141,374,475.00	365	TOTAL			133,047,203.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	47,006,631.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,792,532.00 380
3. STRS.	3101 & 3102	14,127,754.00 382
4. PERS.	3201 & 3202	2,040,203.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,322,261.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,013,862.00 385
7. Unemployment Insurance.	3501 & 3502	296,329.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,327,501.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	133,669.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		80,060,742.00 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	80,060,742.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.60	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)60	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	133,047,203.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

4,092,735.00

2. Contracted general administrative positions not paid through payroll

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

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

B. Salaries and Benefits - All Other Activities

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

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

107,850,185.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

3.79%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,573,132.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,315,772.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	46,875.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	497,178.68
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,432,957.68
9. Carry-Forward Adjustment (Part IV, Line F)	(202,580.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,230,376.97

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,340,029.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,207,708.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,828,003.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	841,740.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,572,481.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	194,368.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,222,978.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,620,992.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,230,359.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,305,149.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	127,363,807.32

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

5.84%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)

5.68%

Part IV - Carry-forward Adjustment

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

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

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

7,432,957.68

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

1. Carry-forward adjustment from the second prior year

530,751.43

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.73%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.73%) times Part III, Line B19); zero if positive

(607,742.12)

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

(607,742.12)

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

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

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

5.36%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-303871.06) is applied to the current year calculation and the remainder (\$-303871.06) is deferred to one or more future years:

5.60%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-202580.71) is applied to the current year calculation and the remainder (\$-405161.41) is deferred to one or more future years:

5.68%

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

3

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**Option 2 or Option 3 is selected)**

(202,580.71)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,233,913.61	1,233,913.61
2. State Lottery Revenue	8560	1,948,315.00		948,595.00	2,896,910.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,948,315.00	0.00	2,182,508.61	4,130,823.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,948,315.00		0.00	1,948,315.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			140,000.00	140,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,948,315.00	0.00	140,000.00	2,088,315.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,042,508.61	2,042,508.61
D. COMMENTS:					
n/a					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	106,526,658.00	2.00%	108,658,414.00	-0.37%	108,258,651.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,071,334.00	-4.64%	1,975,301.00	-0.82%	1,959,116.00
4. Other Local Revenues	8600-8799	8,813,454.00	4.03%	9,168,454.00	3.92%	9,527,454.00
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	(28,557,121.00)	13.23%	(32,335,451.00)	12.87%	(36,497,891.00)
6. Total (Sum lines A1 thru A5c)		88,854,325.00	-1.56%	87,466,718.00	-4.82%	83,247,330.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,423,408.00		44,162,243.00
b. Step & Column Adjustment				738,835.00		835,212.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,423,408.00	1.70%	44,162,243.00	1.89%	44,997,455.00
2. Classified Salaries						
a. Base Salaries				13,270,209.00		13,498,132.00
b. Step & Column Adjustment				27,923.00		28,493.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,270,209.00	1.72%	13,498,132.00	0.58%	13,576,625.00
3. Employee Benefits	3000-3999	22,729,309.00	1.57%	23,086,447.00	2.38%	23,634,962.00
4. Books and Supplies	4000-4999	2,041,280.00	3.06%	2,103,713.00	1.92%	2,144,115.00
5. Services and Other Operating Expenditures	5000-5999	9,913,667.00	1.48%	10,059,929.00	3.96%	10,458,110.00
6. Capital Outlay	6000-6999	370,197.00	3.14%	381,821.00	0.00%	381,821.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,500.00	3.14%	81,996.00	1.97%	83,612.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,623,726.00)	0.00%	(2,623,726.00)	0.00%	(2,623,726.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		89,203,844.00	1.73%	90,750,555.00	2.10%	92,652,974.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(349,519.00)		(3,283,837.00)		(9,405,644.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,129,434.19		16,779,915.19		13,496,078.19
2. Ending Fund Balance (Sum lines C and D1)		16,779,915.19		13,496,078.19		4,090,434.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,138,930.00		1,615,937.00		941,004.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,347,515.00		4,403,316.00		4,493,282.00
2. Unassigned/Unappropriated	9790	10,093,470.19		7,276,825.19		(1,543,851.81)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,779,915.19		13,496,078.19		4,090,434.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,347,515.00		4,403,316.00		4,493,282.00
c. Unassigned/Unappropriated	9790	10,093,470.19		7,276,825.19		(1,543,851.81)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		14,440,985.19		11,680,141.19		2,949,430.19
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.						
The additional Other Adjustments to classified salaries reflects a return to normal operations of the Performing Arts Education Centers.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,703,391.00	-35.50%	5,613,756.00	-44.02%	3,142,588.00
3. Other State Revenues	8300-8599	16,459,535.00	-4.03%	15,795,504.00	-1.02%	15,633,730.00
4. Other Local Revenues	8600-8799	1,134,651.00	-23.13%	872,243.00	0.39%	875,662.00
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	28,557,121.00	13.22%	32,332,634.00	12.87%	36,495,124.00
6. Total (Sum lines A1 thru A5c)		54,854,698.00	-0.44%	54,614,137.00	2.81%	56,147,104.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,893,866.00		15,201,502.00
b. Step & Column Adjustment				307,636.00		293,389.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,893,866.00	2.07%	15,201,502.00	1.93%	15,494,891.00
2. Classified Salaries						
a. Base Salaries				8,986,337.00		9,008,103.00
b. Step & Column Adjustment				21,766.00		19,391.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,986,337.00	0.24%	9,008,103.00	0.22%	9,027,494.00
3. Employee Benefits	3000-3999	14,968,339.00	1.28%	15,160,504.00	1.36%	15,366,210.00
4. Books and Supplies	4000-4999	3,728,375.00	-15.32%	3,157,021.00	10.99%	3,504,105.00
5. Services and Other Operating Expenditures	5000-5999	8,183,670.00	3.38%	8,460,637.00	1.97%	8,627,311.00
6. Capital Outlay	6000-6999	450,538.00	3.14%	464,685.00	0.00%	464,685.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	700,000.00	3.14%	721,980.00	1.97%	736,203.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,552,207.00	0.00%	2,552,207.00	0.00%	2,552,207.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	4.00%	1,300,000.00	3.85%	1,350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		55,713,332.00	0.56%	56,026,639.00	1.96%	57,123,106.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(858,634.00)		(1,412,502.00)		(976,002.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,136,813.61		6,278,179.61		4,865,677.61
2. Ending Fund Balance (Sum lines C and D1)		6,278,179.61		4,865,677.61		3,889,675.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,278,182.02		4,865,677.61		3,889,675.61
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,278,182.02		4,865,677.61		3,889,675.61
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.						

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	106,526,658.00	2.00%	108,658,414.00	-0.37%	108,258,651.00
2. Federal Revenues	8100-8299	8,703,391.00	-35.50%	5,613,756.00	-44.02%	3,142,588.00
3. Other State Revenues	8300-8599	18,530,869.00	-4.10%	17,770,805.00	-1.00%	17,592,846.00
4. Other Local Revenues	8600-8799	9,948,105.00	0.93%	10,040,697.00	3.61%	10,403,116.00
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%	(2,817.00)	-1.77%	(2,767.00)
6. Total (Sum lines A1 thru A5c)		143,709,023.00	-1.13%	142,080,855.00	-1.89%	139,394,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,317,274.00		59,363,745.00
b. Step & Column Adjustment				1,046,471.00		1,128,601.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,317,274.00	1.79%	59,363,745.00	1.90%	60,492,346.00
2. Classified Salaries						
a. Base Salaries				22,256,546.00		22,506,235.00
b. Step & Column Adjustment				49,689.00		47,884.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				200,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,256,546.00	1.12%	22,506,235.00	0.43%	22,604,119.00
3. Employee Benefits	3000-3999	37,697,648.00	1.46%	38,246,951.00	1.97%	39,001,172.00
4. Books and Supplies	4000-4999	5,769,655.00	-8.82%	5,260,734.00	7.37%	5,648,220.00
5. Services and Other Operating Expenditures	5000-5999	18,097,337.00	2.34%	18,520,566.00	3.05%	19,085,421.00
6. Capital Outlay	6000-6999	820,735.00	3.14%	846,506.00	0.00%	846,506.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	779,500.00	3.14%	803,976.00	1.97%	819,815.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(71,519.00)	0.00%	(71,519.00)	0.00%	(71,519.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	4.00%	1,300,000.00	3.85%	1,350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		144,917,176.00	1.28%	146,777,194.00	2.04%	149,776,080.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,208,153.00)		(4,696,339.00)		(10,381,646.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,266,247.80		23,058,094.80		18,361,755.80
2. Ending Fund Balance (Sum lines C and D1)		23,058,094.80		18,361,755.80		7,980,109.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	6,278,182.02		4,865,677.61		3,889,675.61
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,138,930.00		1,615,937.00		941,004.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,347,515.00		4,403,316.00		4,493,282.00
2. Unassigned/Unappropriated	9790	10,093,470.19		7,276,825.19		(1,543,851.81)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,058,097.21		18,361,755.80		7,980,109.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,347,515.00		4,403,316.00		4,493,282.00
c. Unassigned/Unappropriated	9790	10,093,470.19		7,276,825.19		(1,543,851.81)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.41)		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)		14,440,982.78		11,680,141.19		2,949,430.19
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.96%		7.96%		1.97%
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):						
n/a						
n/a						
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)		9,390.59		9,226.79		9,065.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		144,917,176.00		146,777,194.00		149,776,080.00
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)		144,917,176.00		146,777,194.00		149,776,080.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,347,515.28		4,403,315.82		4,493,282.40
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,347,515.28		4,403,315.82		4,493,282.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,703,391.00	-35.50%	5,613,756.00	-44.02%	3,142,588.00
3. Other State Revenues	8300-8599	16,459,535.00	-4.03%	15,795,504.00	-1.02%	15,633,730.00
4. Other Local Revenues	8600-8799	1,134,651.00	-23.13%	872,243.00	0.39%	875,662.00
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	28,557,121.00	13.22%	32,332,634.00	12.87%	36,495,124.00
6. Total (Sum lines A1 thru A5c)		54,854,698.00	-0.44%	54,614,137.00	2.81%	56,147,104.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,893,866.00		15,201,502.00
b. Step & Column Adjustment				307,636.00		293,389.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,893,866.00	2.07%	15,201,502.00	1.93%	15,494,891.00
2. Classified Salaries						
a. Base Salaries				8,986,337.00		9,008,103.00
b. Step & Column Adjustment				21,766.00		19,391.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,986,337.00	0.24%	9,008,103.00	0.22%	9,027,494.00
3. Employee Benefits	3000-3999	14,968,339.00	1.28%	15,160,504.00	1.36%	15,366,210.00
4. Books and Supplies	4000-4999	3,728,375.00	-15.32%	3,157,021.00	10.99%	3,504,105.00
5. Services and Other Operating Expenditures	5000-5999	8,183,670.00	3.38%	8,460,637.00	1.97%	8,627,311.00
6. Capital Outlay	6000-6999	450,538.00	3.14%	464,685.00	0.00%	464,685.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	700,000.00	3.14%	721,980.00	1.97%	736,203.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,552,207.00	0.00%	2,552,207.00	0.00%	2,552,207.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	4.00%	1,300,000.00	3.85%	1,350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		55,713,332.00	0.56%	56,026,639.00	1.96%	57,123,106.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(858,634.00)		(1,412,502.00)		(976,002.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,136,813.61		6,278,179.61		4,865,677.61
2. Ending Fund Balance (Sum lines C and D1)		6,278,179.61		4,865,677.61		3,889,675.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,278,182.02		4,865,677.61		3,889,675.61
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(2.41)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,278,179.61		4,865,677.61		3,889,675.61
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	106,526,658.00	2.00%	108,658,414.00	-0.37%	108,258,651.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,071,334.00	-4.18%	1,984,759.00	-0.82%	1,968,496.00
4. Other Local Revenues	8600-8799	8,813,454.00	4.03%	9,168,454.00	3.92%	9,527,454.00
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	(28,557,121.00)	13.22%	(32,332,634.00)	12.87%	(36,495,124.00)
6. Total (Sum lines A1 thru A5c)		88,854,325.00	-1.55%	87,478,993.00	-4.82%	83,259,477.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,423,408.00		44,162,243.00
b. Step & Column Adjustment				738,835.00		835,212.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,423,408.00	1.70%	44,162,243.00	1.89%	44,997,455.00
2. Classified Salaries						
a. Base Salaries				13,270,209.00		13,498,132.00
b. Step & Column Adjustment				27,923.00		28,493.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,270,209.00	1.72%	13,498,132.00	0.58%	13,576,625.00
3. Employee Benefits	3000-3999	22,729,309.00	1.57%	23,086,447.00	2.38%	23,634,962.00
4. Books and Supplies	4000-4999	2,041,280.00	3.06%	2,103,713.00	1.92%	2,144,115.00
5. Services and Other Operating Expenditures	5000-5999	9,913,667.00	1.48%	10,059,929.00	3.96%	10,458,110.00
6. Capital Outlay	6000-6999	370,197.00	3.14%	381,821.00	0.00%	381,821.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,500.00	3.14%	81,996.00	1.97%	83,612.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,623,726.00)	-200.00%	2,623,726.00	0.00%	2,623,726.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		89,203,844.00	7.62%	95,998,007.00	1.98%	97,900,426.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(349,519.00)		(8,519,014.00)		(14,640,949.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,129,434.19		30,779,915.19		22,260,901.19
2. Ending Fund Balance (Sum lines C and D1)		30,779,915.19		22,260,901.19		7,619,952.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,138,930.00		1,615,937.00		941,004.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,347,515.00		4,403,316.00		4,493,282.00
2. Unassigned/Unappropriated	9790	24,093,470.19		16,041,648.19		1,985,666.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,779,915.19		22,260,901.19		7,619,952.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,347,515.00		4,403,316.00		4,493,282.00
c. Unassigned/Unappropriated	9790	24,093,470.19		16,041,648.19		1,985,666.19
(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)		28,440,985.19		20,444,964.19		6,478,948.19
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
The additional Other Adjustments to classified salaries reflects a return to normal operations of the Performing Arts Education Centers.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	9,390.59
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	10,684	10,674		
Charter School	0			
Total ADA	10,684	10,674	0.1%	Met
Second Prior Year (2020-21)				
District Regular	10,430	10,420		
Charter School	0			
Total ADA	10,430	10,420	0.1%	Met
First Prior Year (2021-22)				
District Regular	10,429	10,429		
Charter School		0		
Total ADA	10,429	10,429	0.0%	Met
Budget Year (2022-23)				
District Regular	10,119			
Charter School	0			
Total ADA	10,119			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

9,390.6

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	10,886	10,886		
	Charter School				
	Total Enrollment	10,886	10,886	0.0%	Met
Second Prior Year (2020-21)	District Regular	10,247	10,248		
	Charter School				
	Total Enrollment	10,247	10,248	N/A	Met
First Prior Year (2021-22)	District Regular	10,064	10,064		

Budget Year (2022-23)	Charter School				
	Total Enrollment	10,064	10,064	0.0%	Met
	District Regular	9,886			
	Total Enrollment	9,886			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	10,420	10,886	95.7%
	Charter School		0	
	Total ADA/Enrollment	10,420	10,886	
Second Prior Year (2020-21)	District Regular	10,420	10,248	101.7%
	Charter School	0		
	Total ADA/Enrollment	10,420	10,248	
First Prior Year (2021-22)	District Regular	9,490	10,064	94.3%
	Charter School			
	Total ADA/Enrollment	9,490	10,064	

Historical Average Ratio: 97.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.7%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	9,391	9,886	95.0%	Met
	Charter School	0			
	Total ADA/Enrollment	9,391	9,886		
1st Subsequent Year (2023-24)	District Regular	9,196	9,713	94.7%	Met
	Charter School				
	Total ADA/Enrollment	9,196	9,713		
2nd Subsequent Year (2024-25)	District Regular	9,035	9,543	94.7%	Met
	Charter School				
	Total ADA/Enrollment	9,035	9,543		

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

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

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

Explanation:

(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
Basic Aid
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	10,438.54	10,128.80	9,773.00	9,372.00
b. Prior Year ADA (Funded)		10,438.54	10,128.80	9,773.00
c. Difference (Step 1a minus Step 1b)		(309.74)	(355.80)	(401.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.97%)	(3.51%)	(4.10%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		99,444,640.00	106,526,658.00	108,568,414.00
b1. COLA percentage		9.84%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		9,785,352.58	5,731,134.20	4,364,450.24
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		9.8%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		6.9%	1.9%	-0.1%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.87% to 7.87%	0.87% to 2.87%	-1.08% to 0.92%

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)	57,193,833.00	58,921,516.00		
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)	99,404,076.00	106,526,658.00	108,568,414.00	108,285,651.00
District's Projected Change in LCFF Revenue:		7.17%	1.92%	(.26%)
LCFF Revenue Standard		5.87% to 7.87%	0.87% to 2.87%	-1.08% to 0.92%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	74,985,991.77	81,298,039.68	92.2%
Second Prior Year (2020-21)	69,576,448.97	74,817,746.72	93.0%
First Prior Year (2021-22)	74,631,357.00	82,975,145.00	89.9%
	Historical Average Ratio:		91.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	79,422,926.00	89,203,844.00	89.0%	Met
1st Subsequent Year (2023-24)	80,746,822.00	90,750,555.00	89.0%	Met
2nd Subsequent Year (2024-25)	82,209,042.00	92,652,974.00	88.7%	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)

Decreases in the subsequent years' employee costs are due to an increase in restricted program costs as part of the District's strategic plan of COVID related one-time funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.87%	1.87%	(.08%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-3.13% to 16.87%	-8.13% to 11.87%	-10.08% to 9.92%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.87% to 11.87%	-3.13% to 6.87%	-5.08% to 4.92%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
----------------------------	--------	--------------------------------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	6,772,761.00		
Budget Year (2022-23)	8,703,391.00	28.51%	Yes
1st Subsequent Year (2023-24)	5,613,756.00	(35.50%)	Yes
2nd Subsequent Year (2024-25)	3,142,588.00	(44.02%)	Yes

Explanation:
(required if Yes)

The change in federal revenue is driven by the timing of one-time COVID relief grants that align with the expenditures allowed over the next three years.

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

First Prior Year (2021-22)	20,116,498.00		
Budget Year (2022-23)	18,530,869.00	(7.88%)	Yes
1st Subsequent Year (2023-24)	17,770,805.00	(4.10%)	Yes
2nd Subsequent Year (2024-25)	17,592,846.00	(1.00%)	No

Explanation:
(required if Yes)

The change in Other State Revenue is driven by the timing of one-time COVID relief grants that align with the expenditures allowed over the next three years.

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

First Prior Year (2021-22)	10,212,371.00		
Budget Year (2022-23)	9,948,105.00	(2.59%)	Yes
1st Subsequent Year (2023-24)	10,040,697.00	.93%	No
2nd Subsequent Year (2024-25)	10,403,116.00	3.61%	No

Explanation:
(required if Yes)

The decrease in Other Local Revenue is due the District's new audit firm requiring recognition of school site donation revenue that was historically deferred to align with expenditures.

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

First Prior Year (2021-22)	5,876,610.00		
Budget Year (2022-23)	5,769,655.00	(1.82%)	Yes
1st Subsequent Year (2023-24)	5,260,734.00	(8.82%)	Yes
2nd Subsequent Year (2024-25)	5,648,220.00	7.37%	Yes

Explanation:
(required if Yes)

The decrease in the budget year and 1st subsequent year is to align the timing of strategic plan expenses from COVID-19 grants. The increase in the 2nd subsequent year is due to the planned math curriculum adoption.

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

First Prior Year (2021-22)	16,009,881.00		
Budget Year (2022-23)	18,097,337.00	13.04%	Yes
1st Subsequent Year (2023-24)	18,520,566.00	2.34%	No
2nd Subsequent Year (2024-25)	19,085,421.00	3.05%	No

Explanation:
(required if Yes)

The budget year increase is due to adding new program costs for ELOP and the Prop 56 Department of Justice Tobacco Prevention grant as well as increased operating costs for bus transportation, utilities, and even year election services.

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)	37,101,630.00		
Budget Year (2022-23)	37,182,365.00	.22%	Met
1st Subsequent Year (2023-24)	33,425,258.00	(10.10%)	Not Met
2nd Subsequent Year (2024-25)	31,138,550.00	(6.84%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)	21,886,491.00		
Budget Year (2022-23)	23,866,992.00	9.05%	Met
1st Subsequent Year (2023-24)	23,781,300.00	(.36%)	Met
2nd Subsequent Year (2024-25)	24,733,641.00	4.00%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The change in federal revenue is driven by the timing of one-time COVID relief grants that align with the expenditures allowed over the next three years.

Explanation:

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

The change in Other State Revenue is driven by the timing of one-time COVID relief grants that align with the expenditures allowed over the next three years.

Explanation:

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

The decrease in Other Local Revenue is due the District's new audit firm requiring recognition of school site donation revenue that was historically deferred to align with expenditures.

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

Explanation:

Books and Supplies

(linked from 6B
if NOT met)

Explanation:
Services and Other Exps

(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

134,008,659.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

134,008,659.00

4,020,259.77

6,939,123.00

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:

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

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

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8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,689,307.00	3,654,202.00	4,546,921.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	19,655,578.96	21,699,475.83	7,651,619.19
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(854,792.35)	0.00	(.41)
	e. Available Reserves (Lines 1a through 1d)	22,490,093.61	25,353,677.83	12,198,539.78
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	122,967,204.43	121,809,068.51	151,564,051.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	122,967,204.43	121,809,068.51	151,564,051.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.3%	20.8%	8.0%

District's Deficit Spending Standard Percentage Levels

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(Line 3 times 1/3):	6.1%	6.9%	2.7%
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*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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(80,885.34)	81,298,039.68	.1%	Met
Second Prior Year (2020-21)	4,167,340.39	74,817,746.72	N/A	Met
First Prior Year (2021-22)	(14,039,010.00)	96,975,145.00	14.5%	Not Met
Budget Year (2022-23) (Information only)	(349,519.00)	89,203,844.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

9. CRITERION: Fund Balance

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

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

0.7% 30,001 to 400,000
0.3% 400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	24,914,121.06	27,081,989.14	N/A	Met
Second Prior Year (2020-21)	22,025,288.14	27,001,103.80	N/A	Met
First Prior Year (2021-22)	24,189,662.80	31,168,444.19	N/A	Met
Budget Year (2022-23) (Information only)	17,129,434.19			

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

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

1% 400,001 and over

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	9,391	9,227	9,066
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):	n/a
		n/a

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

	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	144,917,176.00	146,777,194.00	149,776,080.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	144,917,176.00	146,777,194.00	149,776,080.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,347,515.28	4,403,315.82	4,493,282.40
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	4,347,515.28	4,403,315.82	4,493,282.40

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,347,515.00	4,403,316.00	4,493,282.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,093,470.19	7,276,825.19	(1,543,851.81)
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)	(2.41)	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)	14,440,982.78	11,680,141.19	2,949,430.19
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.96%	7.96%	1.97%
District's Reserve Standard (Section 10B, Line 7):		4,347,515.28	4,403,315.82	4,493,282.40
Status:		Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

One-time funds are utilized for new programs in the strategic plan. Future Board decisions will determine if these programs cease to exist or impact the deficit spending.

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)	(26,220,699.00)			
Budget Year (2022-23)	(27,582,121.00)	1,361,422.00	5.2%	Met
1st Subsequent Year (2023-24)	(32,332,634.00)	4,750,513.00	17.2%	Not Met
2nd Subsequent Year (2024-25)	(36,495,124.00)	4,162,490.00	12.9%	Not 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)	15,250,000.00			
Budget Year (2022-23)	1,250,000.00	(14,000,000.00)	(91.8%)	Not Met
1st Subsequent Year (2023-24)	1,300,000.00	50,000.00	4.0%	Met
2nd Subsequent Year (2024-25)	1,350,000.00	50,000.00	3.8%	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)
- Unrestricted General Fund Contributions increased in the subsequent years as one-time COVID-19 grant funds are fully spent while programs costs are ongoing.
- 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)
- 1d. NO - There are no capital projects that may impact the general fund operational budget.
- Project Information:**
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022

Leases				
Certificates of Participation	15	25.0-90025.0	25.0-90025.0	9,377,986
General Obligation Bonds	14	Tax Assessments		162,763,398
Supp Early Retirement Program	3	01.0-00000.0	01.0-00000.0	446,000
State School Building Loans				
Compensated Absences		01.0-00000.0		900,000

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

TOTAL:				173,487,384

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	764,650	763,739	761,895	763,895
General Obligation Bonds	22,735,802	23,125,985	21,358,992	20,812,669
Supp Early Retirement Program	213,558	208,000	208,000	208,000
State School Building Loans				
Compensated Absences	75,000	75,000	75,000	75,000

Other Long-term Commitments (continued):

Total Annual Payments:	23,789,010	24,172,724	22,403,887	21,859,564
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years.
Explain how the increase in annual payments will be funded.

Explanation:

(required if Yes)

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund with revenues generated from local property taxes.

to increase in total
annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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:

While the district contributes to the monthly premium for retirees, this is a requirement of the CalPERS health system and would no longer be an obligation if the district were to switch to another insurance provider. None of the district's collective bargaining agreements require this contribution.

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

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

Self-Insurance Fund	Governmental Fund
<input type="text"/>	<input type="text"/>

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	39,887,943.00
b. OPEB plan(s) fiduciary net position (if applicable)	<input type="text"/>
c. Total/Net OPEB liability (Line 4a minus Line 4b)	39,887,943.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	674,542.00	708,269.00	779,096.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	961,941.00		
d. Number of retirees receiving OPEB benefits	358.00		

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)

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	<input type="text"/>
b. Unfunded liability for self-insurance programs	<input type="text"/>

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	542	523	523	523

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

4.	Period covered by the agreement:	Begin Date:	<input type="text"/>	End Date:	<input type="text"/>
5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year	
		(2022-23)	(2023-24)	(2024-25)	
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>	

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	<input type="text" value="642455"/>		
	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2022-23)	(2023-24)	(2024-25)	
7.	Amount included for any tentative salary schedule increases	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	<input type="text" value="Yes"/>	<input type="text" value="Yes"/>	<input type="text" value="Yes"/>
2.	Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	Percent projected change in H&W cost over prior year	<input type="text" value="3.5%"/>	<input type="text" value="3.5%"/>	<input type="text" value="3.5%"/>

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	<input type="text" value="No"/>
If Yes, amount of new costs included in the budget and MYPs	<input type="text"/>
If Yes, explain the nature of the new costs:	<input type="text"/>

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	375	417	417	417

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

One Year Agreement

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

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	263043		
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0
		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?	Yes	Yes	Yes
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	3.5%	3.5%	3.5%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Yes	Yes	Yes
.3%	.3%	.3%

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

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

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

No	No	No
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	64.5	66.5	65.5	65.5

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.

Management is not represented by a contract.

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

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

Health and Welfare (H&W)
Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
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 24, 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?
- A2.** Is the system of personnel position control independent from the payroll system?
- 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)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

Yes

No

No

No

No

No

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
