

# Liberty Union High School District

District Budget  
2022-2023



Budget Public Hearing - June 15, 2022  
Final Budget Adoption - June 22, 2022

# Liberty Union High School District

## District Budget 2022-2023

### Board of Trustees

Erick Stonebarger - 2022  
*Board President*

Yolanda Mendrek – 2024  
*Board Clerk*

Roy Ghiggeri - 2022  
*Board Member*

Dr. Tamela H. Hawley – 2024  
*Board Member*

Pauline Allred - 2022  
*Board Clerk*

### District Staff

Eric Volta  
*Superintendent*

Liz Robbins  
*Chief Business Officer*

### Assisted in Preparation

Janell Largent  
*Fiscal Coordinator*

For information concerning this budget, please contact the Chief Business Officer  
Liz Robbins  
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# Liberty Union High School District District Budget 2022-2023

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Official District Budget 2022-23



## 2022-23 Budget Summary

**LIBERTY UNION HIGH SCHOOL DISTRICT**  
**PUBLIC HEARING - JUNE 15, 2022**  
**BUDGET ADOPTION- JUNE 22, 2022**

## Introduction

- **The Liberty Union High School District budget development process ensures the adopted budget complies with the state standards and criteria adopted by the State Board of Education.**
- **The 2022-23 Budget allows the District to meet its financial obligations and is consistent with financial plan that will enable the District to satisfy its multi-year financial commitments.**
- **Present the 2022-23 Proposed Budget Report during Public Hearing.**
- **The Board is legally required to adopt the annual budget for the Liberty Union High School District on or before July 1.**
- **On June 22, 2022, the 2022-23 Budget will be on the agenda for Board Approval with input from the public hearing.**
- **Thank you to my staff especially Janell Largent for her contribution to balancing this budget.**

## LUHSD Budget – All Funds

California law requires that local education agencies take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Adoption Budget in an orderly fashion, the statues are intended to afford the community an opportunity to review and comment on the spending plan of the school district. The District utilizes ten separate funds within the District's adopted budget, with the general fund being the primary fund of the District.

Fund	Description
01	General
11	Adult Education
13	Cafeteria Special Reserve
14	Deferred Maintenance
17	Special Reserve Non – Capital Projects
21	Building Fund (Bond Fund)
25	Capital Facilities Fund (Developer Fees)
40	Special Reserve – Capital Outlay
63	Transportation Consortium
73	Foundation Private Purpose Fund

## Definition of Funds

### General Fund (01)

The General Fund is the primary operating fund for the District. It is used to account for the ordinary operations of the District.

### Adult Education (11)

The Adult Education Fund accounts for the Adult Education Block Grant (AEBG), Federal Grants and Local Fee Based Program. The fund is being maintained on a break-even basis.

### Cafeteria Special Reserve Fund (13)

The Cafeteria Special Reserve Fund is used to account separately for Federal, State, and Local revenue to operate the food services program of the District.

### Deferred Maintenance Fund (14)

This fund was eliminated by the Local Control Funding Formula. The Governing Board adopted Resolution to maintain the fund to provide major repairs.

### Special Reserve Fund (17)

The Special Reserve Fund are funds that have been committed by the Board for Technology purposes.

### Building Fund (21)

The Building Fund exists primarily to account separately for proceeds from the sale of bonds.

### Capital Facilities Fund (25)

The Capital Facilities Fund accounts for revenue from Developer Fees & local redevelopment agencies.

### Special Reserve for Capital Outlay Fund (40)

The Special Reserve for Capital Outlay Fund is used for Capital projects outside of Building Fund.

### Other Enterprise Fund –Transportation (63)

The Other Enterprise Fund is used to track our revenues and expenditures for Transportation Consortium with the surrounding K-8 districts.

### Foundation Private Purpose Trust Fund (73)

The Foundation Private Purpose Trust Fund is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit students.

## 2022-23 General Fund Budget Assumptions

The budget is based on the latest known revenue and expenditure data available prior to budget adoption. The Adopted Budget will be an evolving document that will change, with Governing Board approval, over the course of the fiscal year based on the final State budget, and revised revenues and expenditures. The 2022-23 budget assumptions are based on the following:

2022-23 Original Budget MYP Assumptions	2021-22	2022-23	EXPENDITURES	2021-22	2022-23
Enrollment LUHSD and NPS	8,300	8,325	Salary and Fringe Costs		
Enrollment COE Special Education	47	36	-Salary and Benefit Increases (includes 1 time)	6.94%/6.09%	7.94%/7.20%
Enrollment Total	8,347	8,361	Certificated/Classified		
Average Daily Attendance (ADA) (actual/estimated)	7,632.53	7,788.00	-Cal STRS	16.92%	19.10%
Average Daily Attendance (ADA) Funded	7,896.60	7,800.17	-Cal PERS	22.91%	25.37%
add'l ADA based on hold harmless	264.07	12.17	-Unemployment	0.50%	0.50%
ADA percentage		0.93147	-Workers Compensation	2.2751%	1.9720%
		Prior 3Yr. AVG	-Step/Column		2.53%
Local Control Funding Formula (LCFF)			Health & Welfare		
-COLA - Estimated for Planning	5.07%	6.56%	Single Party Cap	\$ 1,025	\$ 1,025
-LCFF Base & Grade Span	\$ 10,057	\$ 10,717	Employee plus 1 Cap	\$ 1,482	\$ 1,532
-LCFF Supplemental	\$ 582	\$ 576	2 or More (Family) Cap	\$ 1,840	\$ 1,910
-LCFF Funding Per ADA	\$ 10,639	\$ 11,293	District Married Couples	\$ 2,207	\$ 2,277
-LCFF add'l \$2.18 add on @ \$322*	N/A	\$ 2,511,655	Cash-in-Lieu - Certificated/Classified	\$185/\$200	\$185/\$225
Add'l to Grade Span		\$ 62,401	OPEB* Contribution	\$ 250,000	\$ 500,000
Add'l to Supplemental		\$ 140,403			
Total - LCFF add'l \$2.18 add on	\$ -	\$ 2,714,459			
per ADA		\$ 348			

\*Estimates based on SSC Dashboard and application

\*Other Post Employment Benefits (OPEB)

2022-23 LUHSD ORIGINAL BUDGET

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## 2022-23 General Fund Budget Assumptions continued

- **FTE - additional**
  - 7.0 Special Education Para Professionals
  - 6.3 Certificated FTE (Ag, Adaptive PE, Gateway, Staffing allocation)
  - 3.0 Counselors (Mental Health Focus)
  - 3.0 Assistant Principal
  - 1.0 Special Education Coordinator
  - 1.0 Special Education Teacher on Special Assignment (TOSA)
  - 1.0 Custodian at HHS
  - 1.0 M&O Clerical/Shipping and Receiving
- **ADA**
  - Proposed method of calculating 3 year prior average yields the highest ADA for the 2022-23 budget
- **One time Funds**
  - Spending and deferring revenue of one time
    - Elementary and Secondary School Emergency Relief - ESSER II & III
    - In Person Instruction - IPI
    - Governor's Emergency Education Relief - GEER I & II
    - Special Education - Dispute Prevention, Learning Recovery and American Rescue Plan
  - Does not include Governor's \$8 billion one time discretionary funds or \$1,500 per 2021-22 P-2 ADA or ~ \$11.5M
- **Negotiated Settlement**
  - Salary Increases 5.2%, other items and one time average all employees 2.7%
  - Medical Benefit cap increase average increase 0.35%
  - 1 Certificated work day plus extra 5 minutes per day

2022-23 LUHSD ORIGINAL BUDGET

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# LCFF/LCAP Base (Core) vs Supplemental

## •Base (Core) Grant

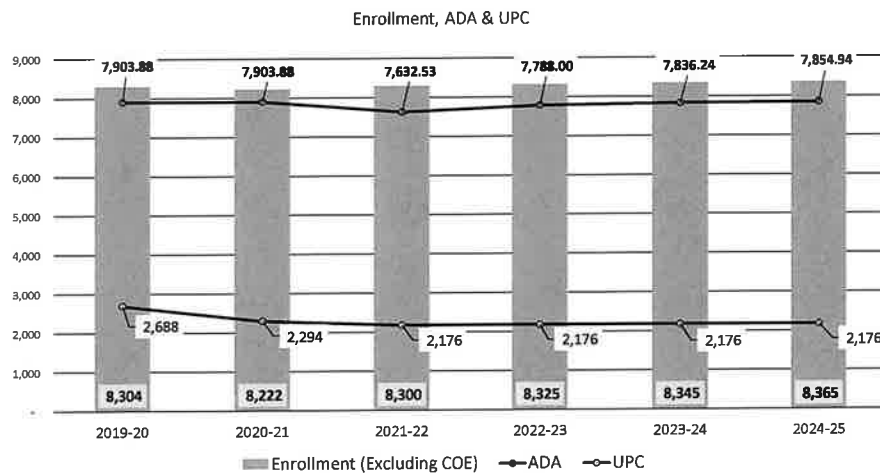
- Generated by all students and can be spent to benefit all students

## •Supplemental Grant

- Generated by unduplicated number of English Learners, Socio Economic Disadvantaged Students and students in Foster Care and Homeless
- Intended to provide additional resources primarily for the benefit of the students that generate them
- LUHSD % of participation is 26.87%, this is a decrease of 2.06% from 21-22
- Supplemental total budget for 2022-23 \$4,492,362\*
- Percentage to Increases Services 5.79%

\*Amount budgeted in general fund resource 0787 is \$4,779,761

# Enrollment, ADA and Unduplicated Counts



Prop 98 funds to mitigate declining enrollment  
 ADA used for 2022-23 LCFF

- Ranges of recommendations to determine ADA for 2022-23
- Intent to decrease negative impact of declining enrollment and loss ADA due to COVID absences
- Includes ADA for LUHSD, NPS and COE

Budget year 22-23 ~ estimated

7,778.00  
93.2%

OR

Prior Year Actual – 2021-22

7,632.53  
91.5%

OR

Prior 3 year average  
 (2019-20, 2020-21, 2021-22)

7,800.16

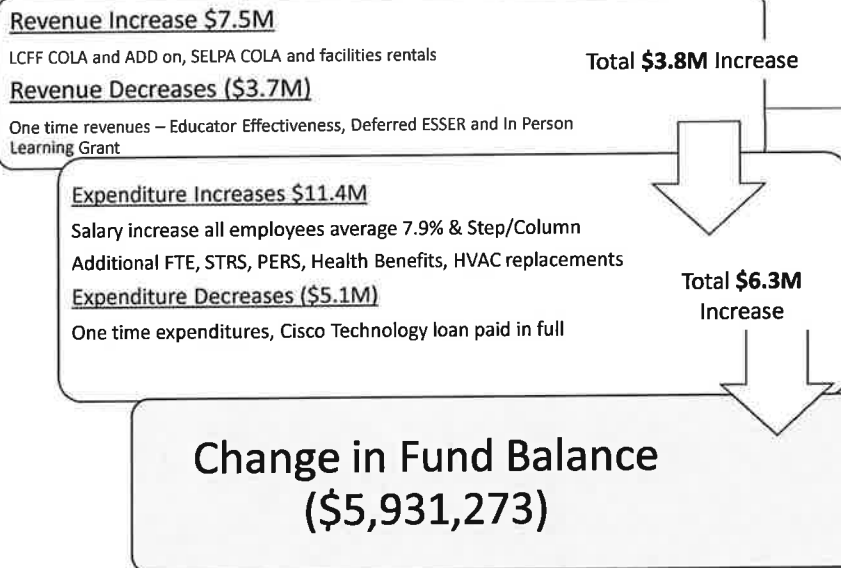
2022-23 Proposed Budget  
 Compared to 2021-22 Estimated Actuals

General Fund	Estimated Actuals FY 21-22	Budget Proposal FY 22-23	Difference
LCFF Sources	\$ 85,696,021	\$ 92,411,542	\$ 6,715,521
Federal Revenue	\$ 6,041,438	\$ 6,195,615	\$ 154,177
Other State Revenue	\$ 14,127,270	\$ 10,379,085	\$ (3,748,185)
Other Local Revenue	\$ 5,587,594	\$ 6,258,942	\$ 671,348
<b>Total Revenues</b>	<b>\$ 111,452,323</b>	<b>\$ 115,245,184</b>	<b>\$ 3,792,861</b>
Certificated Salaries	\$ 44,575,414	\$ 48,546,637	\$ 3,971,223
Classified Salaries	\$ 12,510,875	\$ 14,268,178	\$ 1,757,303
Employee Benefits	\$ 27,427,700	\$ 30,999,376	\$ 3,571,676
Books and Supplies	\$ 5,206,863	\$ 3,022,383	\$ (2,184,480)
Services, Other Operating Exp	\$ 16,949,277	\$ 15,216,355	\$ (1,732,922)
Capital Outlay	\$ 4,224,555	\$ 6,240,191	\$ 2,015,636
Other Outgo- COE SPED, Debt	\$ 4,139,085	\$ 2,963,317	\$ (1,175,768)
Indirect Cost - Adult Ed and Food Svc	\$ (122,310)	\$ (79,980)	\$ 42,330
<b>Total Expenditures</b>	<b>\$ 114,911,459</b>	<b>\$ 121,176,457</b>	<b>\$ 6,264,998</b>
Net Increase/(Decrease) in Fund Balance	(3,459,136)	(5,931,273)	(2,472,137)
Beginning Fund Balance - July 1	\$ 25,169,831	\$ 19,219,120	\$ (5,950,711)
Audit Adjustment	(2,491,575)	\$ -	\$ 2,491,575
<b>Ending Fund Balance - June 30</b>	<b>\$ 19,219,120</b>	<b>\$ 13,287,847</b>	<b>\$ (5,931,273)</b>
	17%	11%	

## 2022-23 Total Revenue and Expenditures



### Notes to 2022-23 Proposed Budget Compared to 2021-22 Estimated Actuals



## 2022-23 Proposed Budget – Restricted and Unrestricted

REVENUES	Unrestricted	Restricted	TOTAL
Local Control Funding Revenue includes EPA	\$89,940,737	\$2,470,805	\$92,411,542
Federal Revenues	0	\$6,195,615	\$6,195,615
Other State Revenues	2,025,000	8,354,085	\$10,379,085
Other Local Revenues	772,371	5,486,571	\$6,258,942
<b>TOTAL REVENUES</b>	<b>\$92,738,108</b>	<b>\$22,507,076</b>	<b>\$115,245,184</b>
<b>EXPENDITURES</b>			
Certificated Salaries	\$36,355,664	\$12,190,973	\$48,546,637
Classified Salaries	8,728,595	5,539,583	\$14,268,178
Employee Benefits	19,031,394	11,967,982	\$30,999,376
Books and Supplies	1,399,898	1,622,485	\$3,022,383
Services & Other Operating Expenses	7,848,334	7,368,022	\$15,216,355
Capital Outlay	44,271	6,195,920	\$6,240,191
Other Outgo	463,317	2,500,000	\$2,963,317
Direct Support/Indirect Costs	(316,706)	236,726	(\$79,980)
<b>TOTAL EXPENDITURES</b>	<b>\$73,554,767</b>	<b>\$47,621,690</b>	<b>\$121,176,457</b>
Balance	\$19,183,341	(\$25,114,615)	(\$5,931,273)
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In	0	0	\$ -
Transfers Out-LLM to Fd 13	0	0	\$ -
Contributions to/From Restricted	\$ (18,256,484)	\$ 18,256,484	\$ -
<b>OTAL OTHER FINANCING SOURCE:</b>	<b>\$ (18,256,484)</b>	<b>\$ 18,256,484</b>	<b>\$ -</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>	<b>\$926,857</b>	<b>(\$6,858,131)</b>	<b>(\$5,931,273)</b>
<b>FUND BALANCE, RESERVES</b>			
Beginning Balance, July 1	\$9,208,402	\$10,010,717	19,219,119
Audit/Restatement Adjustments	0	\$ -	\$ -
<b>Ending Balance, June 30</b>	<b>\$10,135,260</b>	<b>\$3,152,586</b>	<b>\$13,287,846</b>

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## Balances in Excess Minimum Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			Reference
Form	Fund	2022-23 Budget	
01	General Fund/County School Service Fund	\$13,287,845.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,906,321.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$16,194,166.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$3,605,293.74	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
<b>Remaining Balance to Substantiate Need</b>		<b>\$12,588,872.26</b>	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2022-23 Budget	Description of Need
01	General Fund/County School Service Fund	\$10,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$3,152,586.00	Legally Restricted
01	General Fund/County School Service Fund	\$300,000.00	Locally Restricted Programs- Site Funds
01	General Fund/County School Service Fund	\$2,423,529.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
01	General Fund/County School Service Fund	\$3,766,458.26	Undesignated/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,906,321.00	
Insert lines above as needed			
<b>Total of Substantiated Needs</b>		<b>\$12,588,872.26</b>	
<b>Remaining Unsubstantiated Balance</b>		<b>\$0.00</b>	Balance should be Zero

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

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**Components of Ending Fund Balance – ESTIMATES**  
**2022-23 Original Budget compared to Estimated Actuals 2021-22**

Locally Restricted Programs	Resource	2021-22 Estimated Actuals		2022-23 Budget	
			Total		Total
Revolving	0000	\$	10,000	\$	10,000
Locally Restricted -Site	0012/0017	\$	300,000	\$	300,000
Supplemental	0787	\$	-	\$	-
<b>Total</b>		\$	<b>310,000</b>	\$	<b>310,000</b>
<b>Legally Restricted Programs</b>					
Educator Effectiveness	6266	\$	1,543,971	\$	751,389
Restricted Lottery	6300	\$	680,020	\$	780,020
Special Education	6500	\$	1,061,614	\$	187,169
Special Ed - Dispute Prevention	6536	\$	109,639	\$	-
Special Ed - Learning Recovery	6537	\$	285,934	\$	-
Classified PD	7311	\$	32,430	\$	-
A-G Access/Success Grant	7412	\$	-	\$	364,340
A-G Learning Loss Migration Grant	7413	\$	-	\$	160,660
Expanded Learning Opportunity (one-time)	7426	\$	266,330	\$	371
NTSS Grant - Freedom	7810	\$	98,272	\$	-
CCCSG Safety	9011	\$	60,061	\$	62,911
Risk Management Safety	9012	\$	68,041	\$	68,041
NIAA Reimbursement	9014	\$	345,802	\$	144,986
Microsoft Voucher Reimb	9016	\$	44,611	\$	44,611
Mental Health	9018	\$	547,303	\$	547,303
Vernon Noble Library Donation	9020	\$	40,785	\$	40,785
Redevelopment	9198	\$	4,615,903	\$	-
Other Restricted	9010	\$	-	\$	-
<b>Total</b>		\$	<b>10,610,717</b>	\$	<b>3,152,586</b>
<b>Required Reserve &amp; Undesignated</b>					
Economic Uncertainty & Board EUC	0000	\$	5,745,573	\$	6,058,823
Other Undesignated	0000	\$	3,152,810	\$	3,266,438
<b>Total</b>		\$	<b>8,898,403</b>	\$	<b>9,825,261</b>
Ending Balance June 30, 2022 \$ 19,219,119 as of June 30, 2023 \$ 13,287,847					

**Capital Lease Payments – Outstanding Debt**

	Fund 25 KNN	Fund 01 duo 932 La Paloma	Fund 01 duo 930 Cisco Technology* Upgrade	Totals
<b>Asset Cost</b>	4,000,000	6,020,000	7,057,428	17,077,428
<b>Amount Financed</b>	5,550,658	8,515,397	7,775,891	21,841,946
<b>Total Payments</b>				
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	5,180,312	4,808,856	7,775,891	17,765,059
Fut Pymts	370,346	3,706,539	0	4,076,885
<b>Total</b>	<b>5,550,658</b>	<b>8,515,395</b>	<b>7,775,891</b>	<b>21,841,944</b>
<b>Principal Payments</b>	4,000,000	6,020,000	7,057,428	17,077,428
<b>Interest Payments</b>	1,550,658	2,495,397	718,463	4,764,518
<b>Total Payments</b>	<b>5,550,658</b>	<b>8,515,397</b>	<b>7,775,891</b>	<b>21,841,946</b>

\*Paid in full in 2021-22

### One Time Money Spending Plan - MYP – Positions

ESSER II & III, In Person Instruction Grant, GEER I & II, Educator Effectiveness Grant, A-G Grant  
Special Education – Dispute Prevention, Learning Recovery and American Rescue Plan

Position	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Certificated</b>					
Lower Class Sizes		X	X	X	MOVE TO GF
Tutoring	X	X			
Teach Care & other Certificated FTE	X				
Certificated PD dasy (summer)	X				
EL Support Sections		X	X	X	X
Add'l Instructional minutes		X	X	X	
Assitant Principal Alt Ed 1.0 FTE		X	X	X	X
Assistant Principals 3.0 FTE			X	X	X
Content Coach stipends			X	X	X
Program Specialist		X	X	MOVE to SPED	MOVE to SPED
SPED TOSA			X	MOVE to SPED	MOVE to SPED

<b>Classified</b>					
Wellness Manager/Nurse	X	X	X	X	MOVE TO GF
Teach Care	X				
Assistive Technology		X	X	MOVE to SPED	MOVE to SPED
Para's regular salary		X	X	MOVE to SPED	MOVE to SPED
Homeless/Foster Youth Liason		X	X	X	MOVE TO GF
Campus Supervisor add'l hours		X			
COVID Health Clerk		X	X		
COVID extra help		X	X		

### One Time Money Spending Plan continued

ESSER II & III, In Person Instruction Grant, GEER I & II, Educator Effectiveness Grant, A-G Grant  
Special Education – Dispute Prevention, Learning Recovery and American Rescue Plan

INSTRUCTIONAL	TECHNOLOGY	MENTAL HEALTH
Lower Class Sizes	Desktops for staff	
Add'l instructional Minutes	Laptop and Carts	
Professional Development Days	10 GB	Remarkable Marriage Counseling -MFT
Summer School - Electives	Zoom	Wellness Manager
Summer School - SPED Learning Loss	Canvas	Care Solace
Equitable Grading Practices	Hot Spots	Foster/Homeless Liason
Food Service Contribution	Projectors	
COVID Independent Study	CAT & Cabling	
	Security Cameras	
	Elective Technology - \$ allocation	
SPECIAL EDUCATION	COVID	SITE
Program Specialist - added position	COVID Health Clerk	Athletics - \$ allocation
SPED TOSA	COVID site testers	ASB - \$ Allocation
Assistive Technology	Air Purifiers	Assistant Principal - 3.0 FTE
Para's	PPE	Alt Ed Assistant Principal - 1.0 FTE
Para Professional Development	Band PPE	Share structures
Pro Care/New Directions	MERV Filters	Band Equipment
Summer School - Learning Loss	HVAC	

## Multi-Year Projection Assumptions

2022-23 Original Budget MYP Assumptions	2021-22	2022-23	2023-24	2024-25
Enrollment LUHSD and NPS	8,300	8,325	8,345	8,365
Enrollment COE Special Education	47	36	36	36
Enrollment Total	8,347	8,361	8,381	8,401
Average Daily Attendance (ADA) <i>(actual/estimated)</i>	7,632.53	7,778.00	7,836.24	7,854.94
Average Daily Attendance (ADA) <i>Funded</i>	7,896.60	7,800.17	7,836.24	7,854.94
add'l ADA based on hold harmless	264.07	22.17	-	-
<b>ADA percentage</b>		<b>0.93027</b>	<b>0.93500</b>	<b>0.93500</b>
		Prior 3YR AVG	CY	CY
Local Control Funding Formula (LCFF)				
-COLA - Estimated for Planning	5.07%	6.56%	5.38%	4.02%
-LCFF Base & Grade Span	\$ 10,057	\$ 10,717	\$ 11,293	\$ 11,747
-LCFF Supplemental	\$ 582	\$ 576	\$ 593	\$ 616
-LCFF Funding Per ADA	\$ 10,639	\$ 11,293	\$ 11,886	\$ 12,363
-LCFF add'l \$2.1B add on @ S322*	N/A	\$ 2,511,655	\$ 2,646,782	\$ 2,753,182
Add'l to Grade Span		\$ 62,401	\$ 62,690	\$ 62,840
Add'l to Supplemental		\$ 140,403	\$ 141,052	\$ 141,389
Total - LCFF add'l \$2.1B add on	\$ -	\$ 2,714,459	\$ 2,850,524	\$ 2,957,411
per ADA		\$ 348	\$ 364	\$ 377

\*Estimates based on SSC Dashboard and application

## Multi-Year Projection Assumptions

EXPENDITURES	2021-22	2022-23	2023-24	2024-25
Salary and Fringe Costs				
-Salary and Benefit Increases <i>(includes 1 time)</i>	6.94%/6.09%	7.94%/7.20%	TBD	TBD
Certificated/Classified				
-Cal STRS	16.92%	19.10%	19.10%	19.10%
-Cal PERS	22.91%	25.37%	25.20%	24.60%
-Unemployment	0.50%	0.50%	0.50%	0.50%
-Workers Compensation	2.2751%	1.9720%	1.9720%	1.9720%
-Step/Column		2.53%	2.72%	2.45%
Health & Welfare				
Single Party Cap	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Employee plus 1 Cap	\$ 1,482	\$ 1,532	\$ 1,532	\$ 1,532
2 or More (Family) Cap	\$ 1,840	\$ 1,910	\$ 1,910	\$ 1,910
District Married Couples	\$ 2,207	\$ 2,277	\$ 2,277	\$ 2,277
Cash-in- Lieu - Certificated/Classified	\$185/\$200	\$185/\$225	\$185/\$225	\$185/\$225
OPEB* Contribution	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000

\*Other Post Employment Benefits (OPEB)

### Multi-Year Projection

General Fund	Estimated Actuals FY 21-22	Budget Proposal FY 22-23	Budget Proposal FY 23-24	Budget Proposal FY 24-25
LCFF Sources	\$ 85,696,021	\$ 92,411,542	\$ 97,605,026	\$ 101,674,778
Federal Revenue	6,041,438	6,195,615	5,068,556	2,783,177
Other State Revenue	14,127,270	10,379,085	8,844,141	9,037,710
<b>Other Local Revenue</b>	<b>5,587,594</b>	<b>6,258,942</b>	<b>6,258,942</b>	<b>6,258,942</b>
<b>Total Revenues</b>	<b>111,452,323</b>	<b>115,245,184</b>	<b>117,776,665</b>	<b>119,754,607</b>
Certificated Salaries	44,575,414	48,546,637	49,496,755	49,478,491
Classified Salaries	12,510,875	14,268,178	14,425,635	14,473,639
Employee Benefits	27,427,700	30,999,376	31,144,889	31,152,352
Books and Supplies	5,206,863	3,022,383	3,777,754	4,589,981
Services, Other Operating Exp	16,949,277	15,216,355	14,611,160	14,999,000
Capital Outlay	4,224,555	6,240,191	161,191	129,738
Other Outgo- COE SPED, Debt	4,139,085	2,963,317	2,963,317	2,963,317
Indirect Cost - Adult Ed and Food Svc	(122,310)	(79,980)	(252,528)	(252,528)
<b>Total Expenditures</b>	<b>114,911,459</b>	<b>121,176,457</b>	<b>116,328,173</b>	<b>117,533,990</b>
Net Increase/(Decrease) in Fund Balance	(3,459,136)	(5,931,273)	1,448,492	2,220,617
Beginning Fund Balance - July 1	\$ 25,169,831	\$ 19,219,120	\$ 13,287,847	\$ 14,736,339
Audit Adjustment	(2,491,575)	-	-	-
<b>Ending Fund Balance - June 30</b>	<b>\$ 19,219,120</b>	<b>\$ 13,287,847</b>	<b>\$ 14,736,339</b>	<b>\$ 16,956,956</b>
	17%	11%	13%	14%
<b>Components of Ending Fund Balance</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Restricted Reserves	10,010,717	3,152,586	1,900,000	1,500,000
Locally Restricted Programs - Site	300,000	300,000	300,000	250,000
Reserved for Economic Uncertainty 3%	3,447,344	3,635,294	3,489,845	3,526,020
Board Reserve for Economic Uncertainty 2%	2,298,229	2,423,529	2,326,563	2,350,680
<b>Undesignated/Unappropriated</b>	<b>3,152,830</b>	<b>3,766,438</b>	<b>6,709,931</b>	<b>9,320,256</b>
	2.74%	3.11%	5.77%	7.93%
Fund 17 Balance	\$ 2,906,321	\$ 2,906,321	\$ 2,906,321	\$ 2,906,321
Ending Fund Balance % of Exp including Fund 17	5.27%	5.51%	8.27%	10.40%

2022-23 LUHSD ORIGINAL BUDGET

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## General Fund Summary

- **Based on the Governor’s May Revise proposals**
  - With current assumptions LUHSD will be able to maintain state required reserves and fiscal solvency
- **Next Steps ~ Monitor state budget adoption**
  - Monitor enrollment
  - Reserve cap - commit funds to other Funds – Deferred Maintenance, Capital Projects and Technology
  - Monitor Governor’s discretionary @ \$1,500 per 21-22 ADA
  - Risk to Long Term Forecast
    - High Inflation
    - Supply Chain bottleneck
    - Volatile Stock Market
  - Assumes negotiated settlements for 2022-23
  - STRS & PERS increased employer contributions
  - Spending of ESSER one time funds over 2-3 years
- **Continue implementation of Measure U**




2022-23 LUHSD ORIGINAL BUDGET

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## 2022-23 LCFF Funding Proposals

Is there more coming????

Included in LUHSD budget at additional \$322 per LCFF ada

	<b>May Revision</b>	<ul style="list-style-type: none"> <li>Provides an additional \$2.1 billion in ongoing Proposition 98 General Fund to increase LCFF funding                             <ul style="list-style-type: none"> <li>Applied through the existing formula, which subsequently increases the GSAs, as well as supplemental and concentration grants</li> </ul> </li> </ul>
	<b>Assembly</b>	<ul style="list-style-type: none"> <li>Assembly Bill (AB) 1948 (Ting, D-San Francisco)—15% COLA for LCFF                             <ul style="list-style-type: none"> <li>Increases LCFF funding by approximately \$5.6 billion</li> <li>Increases number of students identified as low-income</li> </ul> </li> </ul>
	<b>Senate</b>	<ul style="list-style-type: none"> <li>\$5 billion, growing to \$10 billion by 2024-25, for a permanent ongoing increase</li> </ul>

## Reserve Cap Compliance Ideas

- School District have multiple tools to address the reserve cap

Commit Fund Balance	Contribution to Restricted Programs	Transfer to Other Funds	County Office Exemption
Unspent supplemental and concentration grant funds  Technology refresh  Textbook adoption  Pension obligations	Routine Restricted Maintenance  Special Education	Postemployment Benefits  State School Facilities  Special Reserve for Capital Outlay	Exemption to the reserve cap can be granted for two consecutive years in a three-year period

- Reserve cap is likely to be in place for the near future so an exemption from the county office should be a last resort, and should not be a surprise to the county office

## 2022-23 Original Budget ~ All Other Funds

	Student Activity Fund 08	Adult Education Fund 11	Child Nutrition Fund 12	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
Beginning Balance	\$2,355,809	\$810,222	\$22,174	\$1,318,543	\$2,928,422	\$27,342,610	\$7,940,050	\$4,606,927	\$8,720,120	\$0	\$43,095
REVENUES	\$0	\$2,064,189	\$1,590,067	\$1,200,343	\$10,000	\$200,000	\$2,511,000	\$0	\$0	\$4,307,090	\$0
EXPENDITURES	\$2,355,809	\$2,155,222	\$1,582,317	\$1,277,847	\$0	\$27,295,543	\$2,478,904	\$20,000	\$0	\$4,307,090	\$42,745
Excess (Deficiency of Revenue over Expenditures	(\$2,355,809)	(\$91,033)	\$7,750	(\$77,504)	\$10,000	(\$27,095,543)	\$32,096	(\$20,000)	\$0	\$0	(\$42,745)
Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) in Fund Balance	(\$2,355,809)	(\$91,033)	\$7,750	(\$77,504)	\$10,000	(\$27,095,543)	\$32,096	(\$20,000)	\$0	\$0	(\$42,745)
Ending Fund Balance	\$0	\$719,189	\$29,924	\$1,241,039	\$2,938,422	\$247,067	\$7,972,146	\$4,586,927	\$8,720,120	\$0	\$350

2022-23 LUHSO ORIGINAL BUDGET

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## Measure U Budget Summary by Project

Liberty High - Admin/Cafe	\$17,488,101
Liberty High - Aquatic Center	\$12,937,659
Liberty High - Field Improvements	\$2,636,294
Liberty High - Stadium & Bleachers	\$9,304,755
Liberty High - Classrooms	\$27,156,684
Freedom High - Theater/Building Technologies	\$28,707,328
Freedom High - Auxillary Gym	\$8,109,682
Heritage High - Culinary Arts	\$4,127,619
Heritage High - Classrooms	\$12,230,829
All other - CM, Legal, Audit, Cal Financial	\$5,686,430
<b>TOTAL estimates</b>	<b>\$128,385,381</b>

2022-23 LUHSO ORIGINAL BUDGET

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## Future Capital Projects and Deferred Maintenance

- **Continue implementation of Measure U**
- **Board presentation on deferred maintenance project for the last 2-5 years in a future board meeting**
- **Future improvements to facilities**
  - Library improvements
  - Improve ball fields
  - Outdoor Science area
  - Assess Portables – lease vs own
  - Add Portables to Gateway and the old Tobin World
  - HVAC upgrades and replacements
  - Paint buildings – HHS and LHS
  - Fencing FHS MPR
  - DO Board Room
  - Additional Office Space

### ***Why does the Ending Fund Balance Increase at closing?***

Remember that a budget reflects the latest estimates of revenues and expenditures based upon the most current information or assumptions available.

It is always helpful to your stakeholders to clearly identify the assumptions that are being used in a given version of the budget and how they may have changed from the last version of the budget.

Lastly, because a budget is an estimate, it will never be “accurate”—in fact, it will be exactly wrong but should be approximately right, given some thoughtful analysis and adjustments to better estimate the ending balance. And, if the budget is appropriately conservative, then any significant “surprises” will most likely be positive ones.

~ Sheila G. Vickers, SSC



# QUESTIONS



# Liberty Union High School District Narrative of the District Budget for 2022-23

## - Introduction and the State Budget -

School districts in California are required by law to adopt a budget by June 30<sup>th</sup> of each year. The California State Constitution requires the legislature to approve and forward a budget to the Governor by June 15<sup>th</sup> and the Governor is then required to approve the State Budget Act by June 30<sup>th</sup>. School district's budget are required to be based on the Governor's May Revision budget proposals.

The Governor's Budget in January included an LCFF cost-of-living adjustment of 5.33 percent, the largest cost-of-living adjustment since the creation of the formula. Further, the Governor's Budget proposed addressing declining enrollment as a result of the pandemic by allowing school districts to use the greater of current year or prior year average daily attendance or an average of the three prior years' average daily attendance to calculate LCFF funding. This proposal helps school districts mitigate the fiscal impacts due to declining enrollment, thereby better enabling them to serve their students from one year to the next

At May Revision, the 2022-23 cost-of-living adjustment is updated to 6.56 percent, now the largest cost-of-living adjustment in the history of LCFF. Additionally, to help local educational agencies address ongoing fiscal pressures, staffing shortages, and other operational needs, the May Revision includes \$2.1 billion ongoing Proposition 98 General Fund to increase LCFF base funding. This discretionary, ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.

To assist districts in responding to external pressures brought on by the pandemic and inflation, the May Revision includes \$8 billion one-time Proposition 98 General Fund in discretionary funds, allocated on a per-pupil basis. This one-time revenue is not included in this Original Budget. The intent is to add it to the budget in the 45 Revision so staff has time to understand the intent and restrictions of this one time money and discuss a spending plan with the board at a future board meeting.

A critical part to the budget process continues to be Local Control Accountability Plan (LCAP). Districts are required to adopt LCAP in conjunction with the annual budget. The LCAP is a district planning document that addresses the state's eight priorities. It also includes districts annual goals for all pupils in addition to outlining goals specifically for each subgroup of pupils in the districts unduplicated count. In 2022-23, the district budgeted \$4.5M in the general fund resource 0787 of LCFF supplemental funds to support actions to improve services above what is provided for all students that will serve the student groups.

Our budget is also a living document and our practice is to make budget adjustments frequently to ensure it remains accurate. These adjustments are brought to the Board during interim reporting for review and approval. Our formal budget reports that will occur during the year include the First Interim Report (period ending October 31, presented in December), Second Interim Report (period ending January 31, presented in March), and the Unaudited Financial Statement Report after the conclusion of the year (presented in September).

## - General Fund (Fund 01) -

The proposed District General Fund Budget is presented in summary format. **Please refer to the General Fund Budget (Form 01, pages 1-3) under the "Sacs Forms" tab** in the budget binder when reviewing the balance of this narrative.

### Revenues -

Our major source of funding is the Local Control Funding Formula (LCFF). These unrestricted funds are comprised of state funds and local property tax revenues. The LCFF dollars are based on our total Average Daily Attendance (ADA) by grade span K-3, 4-5, 6-8 and 9-12 with additional add on grants for grade span adjustments and a 20% supplemental grant for English learners, students from socio-economically disadvantaged families, homeless and foster youth. The supplemental dollars are based on our unduplicated count percentage of 26.87%. **In 2022-23, our average net LCFF amount per ADA is \$10,717 base funding and \$576 supplemental funding which is a total increase of \$654 per ADA.** This increase in per ADA is based on the projected COLA of 6.56%, up from January Budget of 5.33%. In addition, the Governor added an additional \$2.1B to the LCFF base which results of an increase of \$322 per ADA to mitigate inflation, rising pension obligations, and local concerns. This 6.56% COLA plus the LCFF addon increases LUHSD's LCFF revenue by **\$6.7M or 7.27%** for 2022-23 over prior year. The total supplemental funds required are \$4.5M and is budgeted at **\$4.8M** for 2022-23. This amount is budgeted in the unrestricted resource 0787. These funds must be used to provide increased services for the unduplicated count pupils.

**LUHSDs projected enrollment including our Non Public Schools and County Office of Education Special Education students for 2022-23 is expected to increase by 18 to 8,365.** The Governor's proposal addresses declining enrollment and ADA as a result of the pandemic by allowing school districts to use the greater of current year or prior year average daily attendance or an average of the three prior years' average daily attendance to calculate the LCFF. Given the three ranges, our funded ADA projection is based on the average of three years' prior or 7,800.16.

**Federal revenue increased by \$154,177 or 2.49%.** This small increase is due to the revenues of one-time Coronavirus Relief Funds and ESSER Federal funds received deferred to 2022-23. Federal one-time funds are being spent over a three-year period.

**Other State Revenue decreased by (\$3,748,185) or -36.11%.** This decrease is due to the reduction and deferrals of one-time In Person Learning Grant, Governor's Emergency Education Relief and Educator Effectiveness from 2021-22. Similar to the Federal one-time funds, a large amount of these state funds will be deferred to future years to continue to pay for positions added. The decrease was offset by an increase to Lottery and Mandate Reimbursement revenues.

**Local Revenue increased by \$671,348 or 10.73%.** The State increased districts allocation of Special Education received from our SELPA by the COLA of 6.56%. The budget also projects increases of facility rentals and donations.

**Expenditures -**

**Certificated salaries are increased by \$3,971,223 or 8.18%.** This is a result of increases of 10.33 FTE certificated staff; additional AG, Adaptive PE, 3 Mental Health Counselors, Gateway and Special Education Teacher on Special Assignment and Coordinator as well as to account for growth. The increases also include step and column movement as well as a negotiated settlement of a total of 7.94%. The negotiated settlement consists of 5.2% increases to salary schedule and another 2.70% overall for Certificated, Psychologist and Speech salary schedule restructure, increase to health benefits, and increases to extra duty stipends.

**Classified salaries are increased by \$1,757,303 or 12.32 %.** This increase includes additional 9.0 FTE; 7.0 FTE Special Education Paraprofessionals, 1.0 FTE Custodian for Heritage High and 1.0 FTE M&O that will be 0.5 FTE Clerical and 0.5 FTE Shipping and Receiving. In addition, step and column movement, an estimated 7.2% package of salary and benefit increases. The district has a tentative agreement with CSEA and hopes to get it approved at the July 20, 2022 Board meeting.

**Employee fringe benefits are increased by \$3,571,676 or 11.52%.** The increases are a combination of the fringe benefits related to increased FTE for certificated and classified staffing, salary schedule increase as well as increases to the health benefit cap beginning December 2022. State's budget proposal also includes increases for employer STRS rate by 2.18% to 19.10% and an increase in PERS employer contribution of 2.461% to 25.37%. A decrease to workers compensation of 0.30% and no changes to unemployment rates are also included. The budget assumes health benefits at the employee plus one rate for all new positions.

**Book and Supplies are decreased by (\$2,184,480) or -72.28%.** Books and supplies expenditures changes are primarily due the one-time carryover and deferred revenues available to address learning loss, COVID testing, personal protective equipment as well as cleaning and school site upgrades for health and safety.

**Services are decreased by (\$1,732,922) or -11.39%.** The District spent a large amount of one-time funds in 2021-22 for services and will decrease services slightly to ensure align with revenues. The district also budgeted a slight increase for utilities and operational costs.

**Capital expenditures increased by \$2,015,636 or 32.30%.** The District plans on using one-time-funds to address classroom ventilation and other school site upgrades to ensure health and safety.

**Other Outgoing Expenditures decreased by (\$1,175,768) or -39.68%.** This decrease is due to a capital lease paid in full for CISCO Technology upgrade as well as a reduction in our Special Education COE program.

**Ending Balance -**

Total revenue for 2022-23 is estimated to be \$115,245,184, which is an overall revenue increase of \$3.8M over prior year. Total expenditures are budgeted to increase by \$6.3M to \$121,176,457. This results in an overall large deficit of \$5.9M for 2022-23. The primary reason for the deficit is due to spending down of the Redevelopment funds to install turf on varsity baseball and softball fields at each comprehensive site.

In compliance with Proposition 2, the estimated ending fund balance is comprised of the following components:

- \$ 10,000 (Revolving Cash)
- \$3,152,586 (Legally Restricted)
- \$3,635,294 (3.0% Reserve for Economic Uncertainty)
- \$2,423,529 (2% Board Reserve for Economic Uncertainty)
- \$ 300,000 (Locally Restricted - Sites/Other Programs)
- \$3,766,438 (Undesignated for unanticipated expenditures)

**\$ 13,287,847 (Total 2022-23) Estimated Ending Balance**

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

Combined Assigned and Unassigned/unappropriated Fund Balances			Reference
Form	Fund	2022-23 Budget	Resource 0000-1999, Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$13,287,845.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,906,321.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$16,194,166.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
Less District Minimum Reserve for Economic Uncertainties		\$3,635,293.74	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
Remaining Balance to Substantiate Need		<b>\$12,558,872.26</b>	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2022-23 Budget	Description of Need
01	General Fund/County School Service Fund	\$10,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$3,152,586.00	Legally Restricted
01	General Fund/County School Service Fund	\$300,000.00	Locally Restricted Programs - Site Funds
01	General Fund/County School Service Fund	\$2,423,529.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
01	General Fund/County School Service Fund	\$3,766,436.26	Undesignated/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,906,321.00	
Insert Lines above as needed			
Total of Substantiated Needs		<b>\$12,558,872.26</b>	

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

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

## Multi-Year Projection -

The multi-year projection (please see "Overview and GF Summary" tab in budget binder) uses the 2022-23 General Fund Budget as a base and then projects out two subsequent years (2023-24 and 2024-25). The major assumptions and three-year projection are as follows:

2022-23 Original Budget MYP Assumptions	2021-22	2022-23	2023-24	2024-25
Enrollment LUHSD and NPS	8,300	8,325	8,345	8,365
Enrollment COE Special Education	47	36	36	36
<b>Enrollment Total</b>	<b>8,347</b>	<b>8,361</b>	<b>8,381</b>	<b>8,401</b>
Average Daily Attendance (ADA) (actual/estimated)	7,632.53	7,778.00	7,836.24	7,854.94
Average Daily Attendance (ADA) Funded	7,896.60	7,800.17	7,836.24	7,854.94
<b>add'l ADA based on hold harmless</b>	<b>264.07</b>	<b>22.17</b>	-	-
<b>ADA percentage</b>		<b>0.93027</b>	<b>0.93500</b>	<b>0.93500</b>
		Prior 3YR AVG	CY	CY
<b>Local Control Funding Formula (LCFF)</b>				
-COLA -Estimated for Planning	5.07%	6.56%	5.38%	4.02%
-LCFF Base & Grade Span	\$ 10,057	\$ 10,717	\$ 11,293	\$ 11,747
-LCFF Supplemental	\$ 582	\$ 576	\$ 593	\$ 616
-LCFF Funding Per ADA	\$ 10,639	\$ 11,293	\$ 11,886	\$ 12,363
-LCFF add'l \$2.1B add on @ \$322*	N/A	\$ 2,511,655	\$ 2,646,782	\$ 2,753,182
Add'l to Grade Span		\$ 62,401	\$ 62,690	\$ 62,840
Add'l to Supplemental		\$ 140,403	\$ 141,052	\$ 141,389
<b>Total - LCFF add'l \$2.1B add on</b>	<b>\$ -</b>	<b>\$ 2,714,459</b>	<b>\$ 2,850,524</b>	<b>\$ 2,957,411</b>
<b>per ADA</b>		<b>\$ 348</b>	<b>\$ 364</b>	<b>\$ 377</b>

\*Estimates based on SSC Dartboard and application

### Salary and Fringe Costs

-Salary and Benefit Increases (includes 1 time) Certificated/Classified	6.94%/6.09%	7.94%/7.20%	TBD	TBD
-Cal STRS	16.92%	19.10%	19.10%	19.10%
-Cal PERS	22.91%	25.37%	25.20%	24.60%
-Unemployment	0.50%	0.50%	0.50%	0.50%
-Workers Compensation	2.2751%	1.9720%	1.9720%	1.9720%
-Step/Column		2.53%	2.72%	2.45%

### Health & Welfare

Single Party Cap	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Employee plus 1 Cap	\$ 1,482	\$ 1,532	\$ 1,532	\$ 1,532
2 or More (Family) Cap	\$ 1,840	\$ 1,910	\$ 1,910	\$ 1,910
District Married Couples	\$ 2,207	\$ 2,277	\$ 2,277	\$ 2,277
Cash-in- Lieu - Certificated/Classified	\$185/\$200	\$185/\$225	\$185/\$225	\$185/\$225
OPEB Contribution	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000

The MYP uses School Services of California (SSC) Dart Board assumptions, includes a slight increase in enrollment, and uses the proposed calculation of the 3 prior year average of 7,800.17 for 2022-23. Year 2023-24 and 2024-25 assume slight increases in ADA based on a 93.54% attendance rate for both years. This District along with many others, have relied on SSC assumptions to prepare MYP's. The Dart Board assumes LCFF will have a COLA of 6.56% for 22-23 with an additional ongoing add to the base of \$322 per ADA. The COLA and additional LCFF add on for 2023-24 and 2024-25 are shown above. The MYP includes one-time revenue to increase staffing and programs to address students' academic, social and emotional needs. Staff will continue to monitor the assumptions and keep the Board updated on them for future financial revenue MYP projections.

**Based on the assumptions included in the 2022-23 budget and multi-year, we are projecting continued fiscal solvency for our district through 2024-25.**

<b>2022-23 Original Budget General Fund Multi Year Projection</b>	<b>Estimated Actuals FY 21-22</b>	<b>Budget Proposal FY 22-23</b>	<b>Budget Proposal FY 23-24 Year 1</b>	<b>Budget Proposal FY 24-25 Year 2</b>
LCFF Sources	\$ 85,696,021	\$ 92,411,542	\$ 97,605,026	\$ 101,674,778
Federal Revenue	6,041,438	6,195,615	5,068,556	\$ 2,783,177
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Other Local Revenue	5,587,594	6,258,942	6,258,942	\$ 6,258,942
<b>Total Revenues</b>	<b>111,452,323</b>	<b>115,245,184</b>	<b>117,776,665</b>	<b>\$ 119,754,607</b>
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<b>Total Expenditures</b>	<b>114,911,459</b>	<b>121,176,457</b>	<b>116,328,173</b>	<b>\$ 117,533,990</b>
Net Increase/(Decrease) in Fund Balance	(3,459,136)	(5,931,273)	1,448,492	2,220,617
Beginning Fund Balance - July 1	\$ 25,169,831	\$ 19,219,120	\$ 13,287,847	\$ 14,736,339
Audit Adjustment	(2,491,575)	\$ -	\$ -	\$ -
<b>Ending Fund Balance - June 30</b>	<b>\$ 19,219,120</b>	<b>\$ 13,287,847</b>	<b>\$ 14,736,339</b>	<b>\$ 16,956,956</b>
	17%	11%	13%	14%
<b>Components of Ending Fund Balance</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Restricted Reserves	10,010,717	3,152,586	1,900,000	1,500,000
Locally Restricted Programs - Site	300,000	300,000	300,000	250,000
Reserved for Economic Uncertainty 3%	3,447,344	3,635,294	3,489,845	3,526,020
Board Reserve for Economic Uncertainty 2%	2,298,229	2,423,529	2,326,563	2,350,680
<b>Undesignated/Unappropriated</b>	<b>3,152,830</b>	<b>3,766,438</b>	<b>6,709,931</b>	<b>9,320,256</b>
Ending Fund Balance % of Exp Excluding Fund 17	2.74%	3.11%	5.77%	7.93%
Fund 17 Balance	2,906,321.00	2,906,321.00	2,906,321.00	2,906,321.00
Ending Fund Balance % of Exp including Fund 17	5.27%	5.51%	8.27%	10.40%

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## -Other Funds -

All other District funds include: Fund 11 Adult Education, Fund 13 Food Service, Fund 14 Deferred Maintenance, Fund 17 Special Reserve Fund for Other Than Capital Outlay, Fund 21 Bond Fund, Fund 25 Capital Facilities Fund – Developer Fees, Fund 35 County Schools Facilities Fund – State Building Fund, Fund 40 Special Reserve – Capital Expenditures, and Fund 63 Enterprise Fund (Transportation) have been analyzed, budgeted, balanced and included in this budget. All of these budgets are included in the binder under the “Other Funds” tab.

### Measure U – Fund 21 Project Summary

Liberty High - Admin/Cafe	\$17,488,101
Liberty High - Aquatic Center	\$12,937,659
Liberty High - Field Improvements	\$2,636,294
Liberty High - Stadium & Bleachers	\$9,304,755
Liberty High - Classrooms	\$27,156,684
Freedom High - Theater/Building Technologies	\$28,707,328
Freedom High - Auxillary Gym	\$8,109,682
Heritage High - Culinary Arts	\$4,129,619
Heritage High - Classrooms	\$12,230,829
All other - CM, Legal, Audit, Cal Financial	\$5,686,430
<b>TOTAL estimates</b>	<b>\$128,387,381</b>

## **- Summary -**

There is so much to be grateful for in this May Revision. LEAs look forward to increased revenues that will help expand access to high quality education and support services to our students including programs to accelerate academic learning. Disruptive life events such as a Pandemic, have a negative impact on student learning. The effects of these types of events, however, can be mitigated by a safe school centered on connections and relationships. The May Revision proposes a large amount of one-time funds that is not included in this LUHSD Original Budget. The 45 Revise will most likely include additional ongoing and one-time revenues. While there is so much to look forward to, we need to continue prudent fiscal management and not over obligate our spending using one-time funds that could create out year risks.

The 2022-23 Budget is balanced and based on the assumptions included in the 2022-23 budget and multi-year, we are projecting continued fiscal solvency for our district through 2024-25.

## 2022-23 Original Budget as compared to 2021-22 Estimated Actuals

<u>Revenue</u>	2021-22 Estimated Actuals	2022-23 Original Budget	Difference	%	Note #
Local Control Funding Revenue includes EPA	\$85,696,021	\$92,411,542	\$6,715,521	7.27%	1
Federal Revenues	6,041,438	6,195,615	\$154,177	2.49%	1
Other State Revenues	14,127,270	10,379,085	(\$3,748,185)	-36.11%	1
Other Local Revenues	5,587,594	6,258,942	\$671,348	10.73%	1
<b>TOTAL REVENUES</b>	<b>\$111,452,323</b>	<b>\$115,245,184</b>	<b>\$3,792,861</b>	3.29%	
 <u>EXPENDITURES</u>					
Certificated Salaries	\$44,575,414	\$48,546,637	\$3,971,223	8.18%	2
Classified Salaries	12,510,875	14,268,178	\$1,757,303	12.32%	2
Employee Benefits	27,427,700	30,999,376	\$3,571,676	11.52%	2
Books and Supplies	5,206,863	3,022,383	(\$2,184,480)	-72.28%	2
Services & Other Operating Expenses	16,949,277	15,216,355	(\$1,732,922)	-11.39%	2
Capital Outlay	4,224,555	6,240,191	\$2,015,636	32.30%	2
Other Outgo	4,139,085	2,963,317	(\$1,175,768)	-39.68%	2
Direct Support/Indirect Costs	(122,310)	(79,980)	\$42,330	-52.93%	2
<b>TOTAL EXPENDITURES</b>	<b>\$114,911,459</b>	<b>\$121,176,457</b>	<b>\$6,264,998</b>	5.17%	
Net increase (decrease) in Fund Balance	(\$3,459,136)	(\$5,931,273)	(\$2,472,137)		
<u>OTHER FINANCING SOURCES/USES</u>					
Transfers In	\$ -	\$ -	\$0		
Transfers Out	\$ -	\$ -	\$0		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		3
	(\$3,459,136)	(\$5,931,273)	(\$2,472,137)	41.68%	4
 <u>FUND BALANCE, RESERVES</u>					
Beginning Balance, July 1	\$25,169,831	\$19,219,120	(\$5,950,711)		
Audit/Restatement Adjustments	\$ (2,491,575)	\$ -	\$2,491,575		
Ending Balance, June 30	<b>\$19,219,120</b>	<b>\$13,287,847</b>	<b>(\$5,931,273)</b>		

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# Notes to 2022-23 Original Budget as compared to 2021-22 Estimated Actuals

Note#	Comments	Increase/ (Decrease)
<b>1</b>	<b>Revenue</b>	
	LCFF COLA 6.56% , LCFF add on \$322 per ADA	\$ 6,715,521
	Changes to one time revenue and deferred revenue	\$ 154,177
	Increase of \$428K to Lottery and Mandate	
	Decrease one time State revenue \$4.16M - Educator Effectiveness & SPED and deferred IPI and ESSER grants	\$ (3,748,185)
	Increases COLA on SELPA Special Education revenue and Facilities rentals \$932K	
	Decreases MTSS Gran and other local revenues \$261K	\$ 671,348
		\$ 3,792,861
<b>2</b>	<b>Expenditures</b>	
	Certificated negotiated salary increases, additional FTE, step and column	\$ 3,971,223
	Classified negotiated salary increases, additional FTE, step and column	\$ 1,757,303
	Increased STRS and PERS rates, additional FTE, negotiated salary increases	\$ 3,571,676
	Decrease expenditures using one time revenue for Supplies and Materials	\$ (2,184,480)
	Decrease expenditures using one time revenue and deferred revenue, increases operations. utilities and SPED	\$ (1,732,922)
	HVAC replacements using One Time revenue	\$ 2,015,636
	Decrease due to Cisco Technology loan paid in full, reduced SPED COE	\$ (1,175,768)
	Indirect costs adjustments	\$ 42,330
		\$ 6,264,998
<b>3</b>	<b>Transfers in/(out) of General Fund</b>	
	No contributions to or from General Fund	\$ -
<b>4</b>	<b>Change in Fund Balance</b>	\$ (2,472,137)

# 2022-23 Original Budget

<u>REVENUES</u>	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>
Local Control Funding Revenue includes EPA	\$89,940,737	\$2,470,805	\$92,411,542
Federal Revenues	0	\$6,195,615	\$6,195,615
Other State Revenues	2,025,000	8,354,085	\$10,379,085
Other Local Revenues	772,371	5,486,571	\$6,258,942
<b>TOTAL REVENUES</b>	<b>\$92,738,108</b>	<b>\$22,507,076</b>	<b>\$115,245,184</b>
<u>EXPENDITURES</u>			
Certificated Salaries	\$36,355,664	\$12,190,973	\$48,546,637
Classified Salaries	8,728,595	5,539,583	\$14,268,178
Employee Benefits	19,031,394	11,967,982	\$30,999,376
Books and Supplies	1,399,898	1,622,485	\$3,022,383
Services & Other Operating Expenses	7,848,334	7,368,022	\$15,216,355
Capital Outlay	44,271	6,195,920	\$6,240,191
Other Outgo	463,317	2,500,000	\$2,963,317
Direct Support/Indirect Costs	(316,706)	236,726	(\$79,980)
<b>TOTAL EXPENDITURES</b>	<b>\$73,554,767</b>	<b>\$47,621,690</b>	<b>\$121,176,457</b>
Balance	\$19,183,341	(\$25,114,615)	(\$5,931,273)
<u>OTHER FINANCING SOURCES/USES</u>			
Transfers In	0	0	\$ -
Transfers Out-LLM to Fd 13	0	0	\$ -
Contributions to/From Restricted	\$ (18,256,484)	\$ 18,256,484	\$ -
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ (18,256,484)</b>	<b>\$ 18,256,484</b>	<b>\$ -</b>
<u>NET INCREASE/&lt;DECREASE&gt;</u>			
<u>IN FUND BALANCE</u>	\$926,857	(\$6,858,131)	(\$5,931,273)
<u>FUND BALANCE, RESERVES</u>			
Beginning Balance, July 1	\$9,208,402	\$10,010,717	19,219,119
Audit/Restatement Adjustments	0	\$ -	\$ -
<b>Ending Balance, June 30</b>	<b>\$10,135,260</b>	<b>\$3,152,586</b>	<b>\$13,287,846</b>

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District: Liberty Union High School District  
 CDS #: 61721

**Adopted Budget  
 2022-23 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2022-23 Budget
01	General Fund/County School Service Fund	\$13,287,845.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,906,321.00
Total Assigned and Unassigned Ending Fund Balances		\$16,194,166.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$3,635,293.74
Remaining Balance to Substantiate Need		\$12,558,872.26

**Reference**  
 Resource 0000-1999, Objects 9780/9789/9790  
  
 Form 01  
 Form 17  
  
 Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)  
 Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2022-23 Budget	Description of Need
01	General Fund/County School Service Fund	\$10,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$3,152,586.00	Legally Restricted
01	General Fund/County School Service Fund	\$300,000.00	Locally Restricted Programs - Site Funds
01	General Fund/County School Service Fund	\$2,423,529.00	Board Fund Balance Policy requiring available reserves of at least 2% of total general fund expenditures
01	General Fund/County School Service Fund	\$3,766,436.26	Undesignated/Unappropriated
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,906,321.00	
Insert Lines above as needed			
Total of Substantiated Needs		\$12,558,872.26	

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

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

**2022-23 Original Budget General Fund  
Components of Ending Fund Balance**

<b>Locally Restricted Programs</b>	<b>Resource</b>	<b>2021-22 Estimated Actuals</b>		<b>2022-23 Budget</b>
		<b>Total</b>		<b>Total</b>
Revolving	0000	\$	10,000	\$ 10,000
Locally Restricted -Site	0012/0017	\$	300,000	\$ 300,000
Supplemental	0787	\$	-	\$ -
<b>Total</b>		<b>\$</b>	<b>310,000</b>	<b>\$ 310,000</b>
<b>Legally Restricted Programs</b>				
Educator Effectiveness	6266	\$	1,543,971	\$ 751,389
Restricted Lottery	6300	\$	890,020	\$ 780,020
Special Education	6500	\$	1,061,614	\$ 187,169
Special Ed- Dispute Prevention	6536	\$	109,639	\$ -
Special Ed - Learning Recovery	6537	\$	285,934	\$ -
Classified PD	7311	\$	32,430	\$ -
A-G Access/Success Grant	7412	\$	-	\$ 364,340
A-G Learning Loss Mitigation Grant	7413	\$	-	\$ 160,660
Extended Learning Opportunity (one time)	7426	\$	266,330	\$ 371
MTSS Grant - Freedom	7810	\$	98,272	\$ -
CCCSIG Safety	9011	\$	60,061	\$ 62,911
Risk Management Safety	9012	\$	68,041	\$ 68,041
MAA Reimbursement	9014	\$	345,802	\$ 144,986
Microsoft Voucher Reimb	9016	\$	44,611	\$ 44,611
Mental Health	9018	\$	547,303	\$ 547,303
Vernon Noble Library Donation	9020	\$	40,785	\$ 40,785
Redevelopment	9198	\$	4,615,903	\$ -
other Restricted	9010	\$	-	\$ -
<b>Total</b>		<b>\$</b>	<b>10,010,717</b>	<b>\$ 3,152,586</b>
<b>Required Reserve &amp; Undesignated</b>				
Economic Uncertainty & Board EUC	0000	\$	5,745,573	\$ 6,058,823
Other Undesignated	0000	\$	3,152,830	\$ 3,766,438
<b>Total</b>		<b>\$</b>	<b>8,898,403</b>	<b>\$ 9,825,261</b>
<b>Ending Balance June 30, 2022</b>		<b>\$</b>	<b>19,219,119</b>	<b>as of June 30, 2023 \$ 13,287,847</b>

<b>2022-23 Original Budget MYP Assumptions</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>
Enrollment LUHSD and NPS	8,300	8,325	8,345	8,365
Enrollment COE Special Education	47	36	36	36
<b>Enrollment Total</b>	<b>8,347</b>	<b>8,361</b>	<b>8,381</b>	<b>8,401</b>
Average Daily Attendance (ADA) (actual/estimated)	7,632.53	7,788.00	7,836.24	7,854.94
Average Daily Attendance (ADA) <i>Funded</i>	7,896.60	7,800.17	7,836.24	7,854.94
<b>add'l ADA based on hold harmless</b>	<b>264.07</b>	<b>12.17</b>	-	-
<b>ADA percentage</b>		<b>0.93147</b>	<b>0.93500</b>	<b>0.93500</b>
		Prior 3YR AVG	CY	CY
<b>Local Control Funding Formula (LCFF)</b>				
-COLA -Estimated for Planning	5.07%	6.56%	5.38%	4.02%
-LCFF Base & Grade Span	\$ 10,057	\$ 10,717	\$ 11,293	\$ 11,747
-LCFF Supplemental	\$ 582	\$ 576	\$ 593	\$ 616
		\$ 348		
<b>-LCFF Funding Per ADA</b>	<b>\$ 10,639</b>	<b>\$ 11,641</b>	<b>\$ 11,886</b>	<b>\$ 12,363</b>
-LCFF add'l \$2.1B add on @ \$322	N/A	\$ 2,511,655	\$ 2,646,782	\$ 2,753,182
Add'l to Grade Span		\$ 62,401	\$ 62,690	\$ 62,840
Add'l to Supplemental		\$ 140,403	\$ 141,052	\$ 141,389
<b>Total - LCFF add'l \$2.1B add on</b>	<b>\$ -</b>	<b>\$ 2,714,459</b>	<b>\$ 2,850,524</b>	<b>\$ 2,957,411</b>
<b>per ADA</b>		<b>\$ 348</b>	<b>\$ 364</b>	<b>\$ 377</b>
<b>Salary and Fringe Costs</b>				
-Salary and Benefit Increases (includes 1 time)	6.94%	7.94%	TBD	TBD
-Cal STRS	16.15%	19.10%	19.10%	19.10%
-Cal PERS	22.91%	25.37%	25.20%	24.60%
-Unemployment	0.05%	0.05%	0.05%	0.05%
-Workers Compensation	2.1162%	1.9720%	1.9720%	1.9720%
-Step/Column		2.53%	2.72%	2.45%
<b>Health &amp; Welfare</b>				
Single Party Cap	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Employee plus 1 Cap	\$ 1,482	\$ 1,532	\$ 1,532	\$ 1,532
2 or More (Family) Cap	\$ 1,840	\$ 1,910	\$ 1,910	\$ 1,910
District Married Couples	\$ 2,207	\$ 2,277	\$ 2,277	\$ 2,277
Cash-in- Lieu	\$185/\$200	\$185/\$200	\$185/\$200	\$185/\$200
OPEB Contribution	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000

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**2022-23 Original Budget  
Multi Year Projection**

<b>2022-23 Original Budget General Fund Multi Year Projection</b>	<b>Estimated Actuals FY 21-22</b>	<b>Budget Proposal FY 22-23</b>	<b>Budget Proposal FY 23-24 Year 1</b>	<b>Budget Proposal FY 24-25 Year 2</b>
LCFF Sources	\$ 85,696,021	\$ 92,411,542	\$ 97,605,026	\$ 101,674,778
Federal Revenue	6,041,438	6,195,615	5,068,556	\$ 2,783,177
Other State Revenue	14,127,270	10,379,085	8,844,141	\$ 9,037,710
Other Local Revenue	5,587,594	6,258,942	6,258,942	\$ 6,258,942
<b>Total Revenues</b>	<b>111,452,323</b>	<b>115,245,184</b>	<b>117,776,665</b>	<b>\$ 119,754,607</b>
Certificated Salaries	44,575,414	48,546,637	49,496,755	\$ 49,478,491
Classified Salaries	12,510,875	14,268,178	14,425,635	\$ 14,473,639
Employee Benefits	27,427,700	30,999,376	31,144,889	\$ 31,152,352
Books and Supplies	5,206,863	3,022,383	3,777,754	\$ 4,589,981
Services, Other Operating Exp	16,949,277	15,216,355	14,611,160	\$ 14,999,000
Capital Outlay	4,224,555	6,240,191	161,191	\$ 129,738
Other Outgo- COE SPED, Debt	4,139,085	2,963,317	2,963,317	\$ 2,963,317
Indirect Cost - Adult Ed and Food Svc	(122,310)	(79,980)	(252,528)	\$ (252,528)
<b>Total Expenditures</b>	<b>114,911,459</b>	<b>121,176,457</b>	<b>116,328,173</b>	<b>\$ 117,533,990</b>
Net Increase/(Decrease) in Fund Balance	(3,459,136)	(5,931,273)	1,448,492	2,220,617
Beginning Fund Balance - July 1	\$ 25,169,831	\$ 19,219,120	\$ 13,287,847	\$ 14,736,339
Audit Adjustment	(2,491,575)	\$ -	\$ -	\$ -
<b>Ending Fund Balance - June 30</b>	<b>\$ 19,219,120</b>	<b>\$ 13,287,847</b>	<b>\$ 14,736,339</b>	<b>\$ 16,956,956</b>
	17%	11%	13%	14%
<b>Components of Ending Fund Balance</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Restricted Reserves	10,010,717	3,152,586	1,900,000	1,500,000
Locally Restricted Programs - Site	300,000	300,000	300,000	250,000
Reserved for Economic Uncertainty 3%	3,447,344	3,635,294	3,489,845	3,526,020
Board Reserve for Economic Uncertainty 2%	2,298,229	2,423,529	2,326,563	2,350,680
<b>Undesignated/Unappropriated</b>	<b>3,152,830</b>	<b>3,766,438</b>	<b>6,709,931</b>	<b>9,320,256</b>
Fund 17 Balance	2,906,321.00	2,906,321.00	2,906,321.00	2,906,321.00
<u>Unrestricted</u> Ending Fund Balance % TOTAL w/Fund 17	10.54%	10.76%	13.53%	15.62%

## SSC School District and Charter School Financial Projection Dashboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA <sup>1</sup>	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% <sup>2</sup>	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion <sup>3</sup>	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$925	–	–	\$280
2022-23 Adjusted Base Grants <sup>4</sup>	\$9,815	\$9,024	\$9,291	\$11,047

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2021-22	2022-23	2023-24	2024-25	2025-26
California CPI	6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Interest Rate for Ten-Year Treasuries	2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate <sup>5</sup>	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>	22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate <sup>6</sup>	0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage <sup>7</sup>	\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

<sup>3</sup>Amounts are estimated by SSC and are subject to change.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

<sup>7</sup>Minimum wage increases and are effective January 1 of the respective year.

Liberty Union High (61721) - 2022-23 Original Budget		6/7/2022		2022-23		2023-24		2024-25						
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modeling														
LCFF ENTITLEMENT CALCULATION														
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil/Percentage	Grade Span	Supplemental	Concentration	Total	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil/Percentage	Grade Span	Supplemental	Concentration	Total
Grades TK-3	-	8,624	512	887	512	-	-	-	9,453	883	547	503	-	-
Grades 4-6	-	8,754	470	897	470	-	-	-	9,596	903	503	518	-	-
Grades 7-8	-	9,013	484	913	484	-	-	-	9,880	913	518	616	-	-
Grades 9-12	7,800.17	10,445	576	272	576	-	88,086,748	7,836.24	11,007	286	298	616	-	97,107,032
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	-	\$ 81,472,741	\$ 2,121,645	\$ 4,492,362	\$ 4,492,362	-	\$ 88,086,748	\$ 86,253,494	\$ 2,241,164	\$ 4,649,509	\$ 4,649,509	-	-	\$ 97,107,032
NSS Allowance	7,800.17	\$ 81,472,741	\$ 2,121,645	\$ 4,492,362	\$ 4,492,362	-	\$ 88,086,748	7,836.24	\$ 86,253,494	\$ 2,241,164	\$ 4,649,509	-	-	\$ 97,107,032
TOTAL BASE														
ADD ONE:														
Targeted Instructional Improvement Block Grant							\$ 148,459							\$ 148,459
Home-to-School Transportation							191,071							191,071
Small School District Bus Replacement Program							-							-
Transitional Kindergarten (2022-23 forward)							-							-
ECONOMIC RECOVERY TARGET PAYMENT														
LCFF ENTITLEMENT							\$ 88,086,748							\$ 88,086,748
STATE AID CALCULATION														
Miscellaneous Adjustments														
Adjusted LCFF Entitlement							91,140,737							91,140,737
Local Revenue (including RDA)							(41,641,045)							(41,641,045)
Gross State Aid							\$ 49,529,692							\$ 49,529,692
MINIMUM STATE AID CALCULATION														
2012-13 RI/Charter Gen BG adjusted for ADA							N/A							N/A
2012-13 NSS Allowance (deficit)							\$ 47,352,162							\$ 47,352,162
Minimum State Aid Adjustments														
Less Current Year Property Taxes/In-Lieu							(41,641,045)							(41,641,045)
Subtotal State Aid for Historical RI/Charter General BG							5,641,117							5,641,117
Categorical funding from 2012-13 net of fair share reduction							4,047,548							4,047,548
Charter School Categorical Block Grant adjusted for ADA							9,686,665							9,686,665
Minimum State Aid Guarantee Before Proration Factor							0.00%							0.00%
Proration Factor							\$ 9,686,665							\$ 9,686,665
Minimum State Aid Guarantee														
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement														
Minimum State Aid plus Property Taxes including RDA														
Offset														
Minimum State Aid Prior to Offset														
Total Minimum State Aid with Offset							\$ 49,529,692							\$ 49,529,692
GROSS STATE AID														
ADDITIONAL STATE AID														
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 91,140,737							\$ 91,140,737
Change Over Prior Year							8.05%							8.05%
LCFF Entitlement Per ADA							11,684							11,684
Per-ADA Change Over Prior Year							9.38%							9.38%
Basic Aid Status (school districts only)														
LCFF SOURCES INCLUDING EXCESS TAXES														
State Aid														
Education Protection Account														
Property Taxes Net of In-Lieu Transfers														
Charter In-Lieu Taxes														
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							\$ 91,140,737							\$ 91,140,737

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**LCFF CALCULATOR**

61721 LEA: Liberty Union High  
 NO Projection Title: 2022-23 Original Budget  
 District Created by: Liz Robbins  
 6/7/2022 Projection Date Email: robbinsl@luhsd.net  
 Phone: 925-634-2166 x2030

5 digit District code or 7 digit school code (from the CDS code)  
 Is this calculation for a new charter school? (select from drop down list)  
 Projection Type  
 Projection Date

	PY3	PY2	PY1	CY	2022-23	2023-24	2024-25	2025-26	2026-27
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**( 1 ) UNIVERSAL ASSUMPTIONS**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (replaced as calculated by the Department of Finance, DOF)	3.26%	0.00%	5.07%	6.56%	5.38%	4.02%	3.62%	3.58%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%	3.62%	3.58%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ 2,813.00	\$ 2,964.34	\$ 3,083.51	\$ 3,195.13	\$ 3,309.51
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	49.17914663%					
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	49.17914663%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

**( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

NO	NO	NO	NO	NO	NO	NO	NO	NO
----	----	----	----	----	----	----	----	----

Is your district required to transfer in-lieu taxes to a charter school?  
 Does your district have a necessary small school?

YES	YES	YES	YES	YES	YES	YES	YES	YES
-----	-----	-----	-----	-----	-----	-----	-----	-----

Did your district meet the requirements of funding?

**(b) PROPERTY TAXES**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
C-1 A-6 Estimated Property Taxes (excluding RDA)	\$ 36,959,402	\$ 39,055,614	\$ 40,343,913	\$ 40,343,913	\$ 40,373,913	\$ 40,373,913	\$ 40,373,913	\$ 40,373,913
B-5 Redevelopment Agency Local Revenue	\$ 1,189,090	\$ 1,267,132	\$ 1,267,132	\$ 1,267,132	\$ 1,267,132	\$ 1,267,132	\$ 1,267,132	\$ 1,267,132
Less In-Lieu Property Tax Transfer	\$ (84,584)	\$ (89,383)	\$ (103,294)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 36,063,908	\$ 40,234,363	\$ 41,507,751	\$ 41,611,045	\$ 41,641,045	\$ 41,641,045	\$ 41,641,045	\$ 41,641,045

**(c) OTHER LCFF ADJUSTMENTS**

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
M-2 Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
M-5 Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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(d) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2/A-3.2	District Enrollment (second prior year)	8,219	8,320						
A-1.1/A-3.1	District Enrollment (first prior year)	8,320	8,304						
A-1/A-3	District Enrollment	8,304	8,222	8,300	8,325	8,345	8,365		
A-2.2/A-4.2	COE Enrollment (second prior year)	50	56						
A-2.1/A-4.1	COE Enrollment (first prior year)	56	47						
A-2/A-4	COE Enrollment	47	49	47	40	36	36		
	Total Enrollment	8,351	8,271	8,347	8,365	8,381	8,401		
B-1.2/B-3.2	District Unduplicated Pupil Count (second prior year)	2,610	2,531						
B-1.1/B-3.1	District Unduplicated Pupil Count (first prior year)	2,531	2,688						
B-1/B-3	District Unduplicated Pupil Count	2,688	2,294	2,176	2,176	2,176	2,176		
B-2.2/B-4.2	COE Unduplicated Pupil Count (second prior year)	21	20						
B-2.1/B-4.1	COE Unduplicated Pupil Count (first prior year)	20	20						
B-2/B-4	COE Unduplicated Pupil Count	20	23	23	20	20	20		
	Total Unduplicated Pupil Count	2,708	2,317	2,199	2,196	2,196	2,196		
	Single Year Unduplicated Pupil Percentage	32.43%	28.01%	26.34%	26.25%	26.20%	26.14%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	31.57%	30.31%	28.93%	26.87%	26.27%	26.20%	0.00%	0.00%

(e) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on: The calculator will determine the greater of current or prior year ADA for each year's funding calculation.									
TK									
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	-	-	-	-	-	-	-	-
B-2, D-7	Grades 4-6	-	-	-	-	-	-	-	-
B-3, D-8	Grades 7-8	-	-	-	-	-	-	-	-
B-4, D-9	Grades 9-12	7,838.19	7,838.19	7,574.12	7,738.00	7,786.24	7,804.94		
	TOTAL CURRENT YEAR ADA	7,838.19	7,838.19	7,574.12	7,738.00	7,786.24	7,804.94		
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	-	-	-	-	-	-	-	-
E-2, D-18	Grades 4-6	-	-	-	-	-	-	-	-
E-3, D-19	Grades 7-8	-	-	-	-	-	-	-	-
E-4, D-20	Grades 9-12	22.10	22.10	20.58	20.00	20.00	20.00		
	TOTAL NPS-CDS (Annual)	22.10	22.10	20.58	20.00	20.00	20.00		
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment) <i>(for calculating EPA only, this ADA is not included in the LCFF funding calculation).</i>									
DISTRICT TOTAL									
		7,860.29	7,860.29	7,594.70	7,758.00	7,806.24	7,824.94		
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	-	-	-	-	-	-	-	-
E-7, E-12	Grades 4-6	-	-	-	-	-	-	-	-
E-8, E-13	Grades 7-8	-	-	-	-	-	-	-	-
E-9, E-14	Grades 9-12	43.59	43.59	37.83	30.00	30.00	30.00		
	COUNTY TOTAL	43.59	43.59	37.83	30.00	30.00	30.00		
	RATIO: District ADA-to-Enrollment	94.66%	95.60%	91.50%	93.19%	93.54%	93.54%	0.00%	0.00%
	RATIO: County ADA-to-Enrollment	92.74%	88.96%	80.49%	75.00%	83.33%	83.33%	0.00%	0.00%

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation				6.56%	5.38%	4.02%	3.62%	3.58%
Base Grant Proration Factor	3.26%	0.00%	5.07%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$73,735,297	\$73,735,297	\$77,402,473	\$81,472,741	\$86,253,494	\$89,931,208	\$92,590,003	\$63,861,473
Grade Span Adjustment	1,920,642	1,920,642	2,013,633	2,121,645	2,241,164	2,340,772	2,403,922	1,657,862
Supplemental Grant	4,776,916	4,586,263	4,595,016	4,492,362	4,649,509	4,835,052	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	148,459	148,459	148,459	148,459	148,459	148,459	148,459	148,459
Add-ons: Home-to-School Transportation	191,071	191,071	191,071	191,071	191,071	191,071	191,071	191,071
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$80,772,385</b>	<b>\$80,581,732</b>	<b>\$84,350,652</b>	<b>\$88,426,278</b>	<b>\$93,483,697</b>	<b>\$97,446,562</b>	<b>\$95,333,455</b>	<b>\$65,858,865</b>
Miscellaneous Adjustments	-	-	-	2,714,459	2,850,524	2,957,411	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$80,772,385</b>	<b>\$80,581,732</b>	<b>\$84,350,652</b>	<b>\$91,140,737</b>	<b>\$96,334,221</b>	<b>\$100,403,973</b>	<b>\$95,333,455</b>	<b>\$65,858,865</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$</b>	<b>\$ 10,219</b>	<b>\$ 10,195</b>	<b>\$ 11,684</b>	<b>\$ 12,293</b>	<b>\$ 12,782</b>	<b>\$ 12,215</b>	<b>\$ 12,672</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 34,981,513	\$ 32,701,213	\$ 36,514,234	\$ 49,529,692	\$ 54,693,176	\$ 58,762,928	\$ 95,333,455	\$ 65,858,865
EPA (for LCFF Calculation purposes)	\$ 7,726,964	\$ 7,646,156	\$ 6,328,667	\$ (0)	\$ -	\$ -	\$ -	\$ -
<b>Local Revenue Sources:</b>								
Property Taxes (Object Code 8021 to 8089)	\$ 38,148,492	\$ 40,323,746	\$ 41,611,045	\$ 41,611,045	\$ 41,641,045	\$ 41,641,045	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(84,584)	(89,383)	(103,294)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 38,063,908	\$ 40,234,363	\$ 41,507,751	\$ 41,611,045	\$ 41,641,045	\$ 41,641,045	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>\$ 80,772,385</b>	<b>\$ 80,581,732</b>	<b>\$ 84,350,652</b>	<b>\$ 91,140,737</b>	<b>\$ 96,334,221</b>	<b>\$ 100,403,973</b>	<b>\$ 95,333,455</b>	<b>\$ 65,858,865</b>
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>\$ 80,772,385</b>	<b>\$ 80,581,732</b>	<b>\$ 84,350,652</b>	<b>\$ 91,140,737</b>	<b>\$ 96,334,221</b>	<b>\$ 100,403,973</b>	<b>\$ 95,333,455</b>	<b>\$ 65,858,865</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 7,726,964	\$ 7,646,156	\$ 6,328,667	\$ (0)	\$ -	\$ -	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 7,726,964	\$ 7,646,156	\$ 6,328,667	\$ 5,641,195	\$ -	\$ -	\$ -	\$ -
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	\$ (891,393.00)	\$ 15,718.00	\$ (56,070.54)	\$ -	\$ (5,641,195.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 75,655,939	\$ 75,655,939	\$ 79,416,106	\$ 86,308,845	\$ 91,345,182	\$ 95,229,391	\$ 94,993,925	\$ 65,519,335
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,776,916	\$ 4,586,263	\$ 4,595,016	\$ 4,492,362	\$ 4,649,509	\$ 4,835,052	\$ -	\$ -
Percentage to Increase or Improve Services	6.31%	6.06%	5.79%	5.20%	5.09%	5.08%	0.00%	0.00%

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF STUDENT POPULATION</b>								
Unduplicated Pupil Population								
Enrollment	8,304	8,222	8,300	8,325	8,345	8,365	-	-
COE Enrollment	47	49	47	40	36	36	-	-
<b>Total Enrollment</b>	<b>8,351</b>	<b>8,271</b>	<b>8,347</b>	<b>8,365</b>	<b>8,381</b>	<b>8,401</b>	<b>0</b>	<b>0</b>
Unduplicated Pupil Count	2,688	2,294	2,176	2,176	2,176	2,176	-	-
COE Unduplicated Pupil Count	20	23	23	20	20	20	-	-
<b>Total Unduplicated Pupil Count</b>	<b>2,708</b>	<b>2,317</b>	<b>2,199</b>	<b>2,196</b>	<b>2,196</b>	<b>2,196</b>	<b>0</b>	<b>0</b>
Rolling %, Supplemental Grant	31.5700%	30.3100%	28.9300%	26.8700%	26.2700%	26.2000%	0.0000%	0.0000%
Rolling %, Concentration Grant	31.5700%	30.3100%	28.9300%	26.8700%	26.2700%	26.2000%	0.0000%	0.0000%
<b>SUMMARY OF LCFF ADA</b>								
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	7,819.53	7,838.19	7,838.19	7,574.12	7,738.00	7,786.24	7,804.94	
<b>LCFF Subtotal</b>	<b>7,819.53</b>	<b>7,838.19</b>	<b>7,838.19</b>	<b>7,574.12</b>	<b>7,738.00</b>	<b>7,786.24</b>	<b>7,804.94</b>	
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>7,819.53</b>	<b>7,838.19</b>	<b>7,838.19</b>	<b>7,574.12</b>	<b>7,738.00</b>	<b>7,786.24</b>	<b>7,804.94</b>	
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	7,750.17	7,716.77	7,699.45	7,750.17	7,716.77	7,699.45	7,776.39	5,197.06
<b>LCFF Subtotal</b>	<b>7,750.17</b>	<b>7,716.77</b>	<b>7,699.45</b>	<b>7,750.17</b>	<b>7,716.77</b>	<b>7,699.45</b>	<b>7,776.39</b>	<b>5,197.06</b>
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>7,750.17</b>	<b>7,716.77</b>	<b>7,699.45</b>	<b>7,750.17</b>	<b>7,716.77</b>	<b>7,699.45</b>	<b>7,776.39</b>	<b>5,197.06</b>
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>								
<b>Current Year ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	7,838.19	7,838.19	7,574.12	7,738.00	7,786.24	7,804.94		
<b>LCFF Subtotal</b>	<b>7,838.19</b>	<b>7,838.19</b>	<b>7,574.12</b>	<b>7,738.00</b>	<b>7,786.24</b>	<b>7,804.94</b>		
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>7,838.19</b>	<b>7,838.19</b>	<b>7,574.12</b>	<b>7,738.00</b>	<b>7,786.24</b>	<b>7,804.94</b>		
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>18.66</b>	<b>No Change</b>	<b>(264.07)</b>	<b>163.88</b>	<b>48.24</b>	<b>18.70</b>	<b>(7,804.94)</b>	<b>No Change</b>
	Increase	No Change	Decline	Increase	Increase	Increase	Decline	No Change
<b>Funded LCFF ADA for the Hold Harmless</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	7,838.19	7,838.19	7,838.19	7,750.17	7,786.24	7,804.94	7,804.94	5,197.06
<b>Subtotal</b>	<b>7,838.19</b>	<b>7,838.19</b>	<b>7,838.19</b>	<b>7,750.17</b>	<b>7,786.24</b>	<b>7,804.94</b>	<b>7,804.94</b>	<b>5,197.06</b>
	<b>Current</b>	<b>Current</b>	<b>Prior</b>	<b>3-PY Average</b>	<b>Current</b>	<b>Current</b>	<b>Prior</b>	<b>3-PY Average</b>
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Prior</b>	<b>Prior</b>	<b>Prior</b>	<b>Prior</b>	<b>Prior</b>	<b>Prior</b>	<b>Prior</b>	<b>Prior</b>

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	65.69	65.69	58.41	50.00	50.00	50.00	50.00	50.00
<b>Subtotal</b>	65.69	65.69	58.41	50.00	50.00	50.00	50.00	50.00
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	7,903.88	7,903.88	7,632.53	7,788.00	7,854.94	7,854.94	7,854.94	7,854.94
<b>Total Actual ADA</b>	7,903.88	7,903.88	7,632.53	7,788.00	7,854.94	7,854.94	7,854.94	7,854.94
<b>TOTAL FUNDED ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	7,903.88	7,903.88	7,896.60	7,800.17	7,836.24	7,854.94	7,804.94	5,197.06
<b>Total</b>	7,903.88	7,903.88	7,896.60	7,800.17	7,836.24	7,854.94	7,804.94	5,197.06
<i>Funded Difference (Funded ADA less Actual ADA)</i>			264.07	12.17	-	-	7,804.94	5,197.06
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	-	-	-	-	-	-	-	-
Funded ADA	-	-	-	-	-	-	-	-

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 9,040	\$ 9,018	\$ 9,452	\$ 10,033	\$ 10,560	\$ 10,983	\$ 10,814	\$ 11,201
Grades 4-6	\$ 8,312	\$ 8,292	\$ 8,690	\$ 9,224	\$ 9,710	\$ 10,099	\$ 9,943	\$ 10,299
Grades 7-8	\$ 8,558	\$ 8,538	\$ 8,947	\$ 9,497	\$ 9,997	\$ 10,398	\$ 10,238	\$ 10,605
Grades 9-12	\$ 10,176	\$ 10,152	\$ 10,639	\$ 11,293	\$ 11,886	\$ 12,363	\$ 12,171	\$ 12,607
<b>Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,624	\$ 9,088	\$ 9,453	\$ 9,795	\$ 10,146
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596	\$ 9,943	\$ 10,299
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880	\$ 10,238	\$ 10,605
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,445	\$ 11,007	\$ 11,449	\$ 11,863	\$ 12,288
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 897	\$ 945	\$ 983	\$ 1,019	\$ 1,055
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 272	\$ 286	\$ 298	\$ 308	\$ 319
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,521	\$ 10,033	\$ 10,436	\$ 10,814	\$ 11,201
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596	\$ 9,943	\$ 10,299
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880	\$ 10,238	\$ 10,605
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,717	\$ 11,293	\$ 11,747	\$ 12,171	\$ 12,607
<b>Prorated Base Grants</b>								
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,624	\$ 9,088	\$ 9,453	\$ 9,795	\$ 10,146
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596	\$ 9,943	\$ 10,299
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880	\$ 10,238	\$ 10,605
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,445	\$ 11,007	\$ 11,449	\$ 11,863	\$ 12,288
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 897	\$ 945	\$ 983	\$ 1,019	\$ 1,055
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 272	\$ 286	\$ 298	\$ 308	\$ 319
<b>Supplemental Grant</b>								
Maximum - 1.00 ADA, 100% UPP	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,904	\$ 2,007	\$ 2,087	\$ 2,163	\$ 2,240
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,751	\$ 1,845	\$ 1,919	\$ 1,989	\$ 2,060
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,803	\$ 1,900	\$ 1,976	\$ 2,048	\$ 2,121
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,143	\$ 2,259	\$ 2,349	\$ 2,434	\$ 2,521
Actual - 1.00 ADA, Local UPP as follows:	\$ 31.57%	\$ 30.31%	\$ 28.93%	\$ 26.87%	\$ 26.27%	\$ 26.20%	\$ 0.00%	\$ 0.00%
Grades TK-3	\$ 537	\$ 515	\$ 517	\$ 512	\$ 527	\$ 547	\$ -	\$ -
Grades 4-6	\$ 494	\$ 474	\$ 475	\$ 470	\$ 485	\$ 503	\$ -	\$ -
Grades 7-8	\$ 508	\$ 488	\$ 489	\$ 484	\$ 499	\$ 518	\$ -	\$ -
Grades 9-12	\$ 604	\$ 580	\$ 582	\$ 576	\$ 593	\$ 616	\$ -	\$ -
Concentration Grant (>55% population)	\$ 50%	\$ 50%	\$ 65%	\$ 65%	\$ 65%	\$ 65%	\$ 65%	\$ 65%
Maximum - 1.00 ADA, 100% UPP	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,189	\$ 6,521	\$ 6,783	\$ 7,029	\$ 7,281
Grades TK-3	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,690	\$ 5,996	\$ 6,237	\$ 6,463	\$ 6,694
Grades 4-6	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,858	\$ 6,174	\$ 6,422	\$ 6,655	\$ 6,893
Grades 7-8	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,966	\$ 7,340	\$ 7,636	\$ 7,911	\$ 8,195
Actual - 1.00 ADA, Local UPP >55% as follows:	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**Charts and Graphs**

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

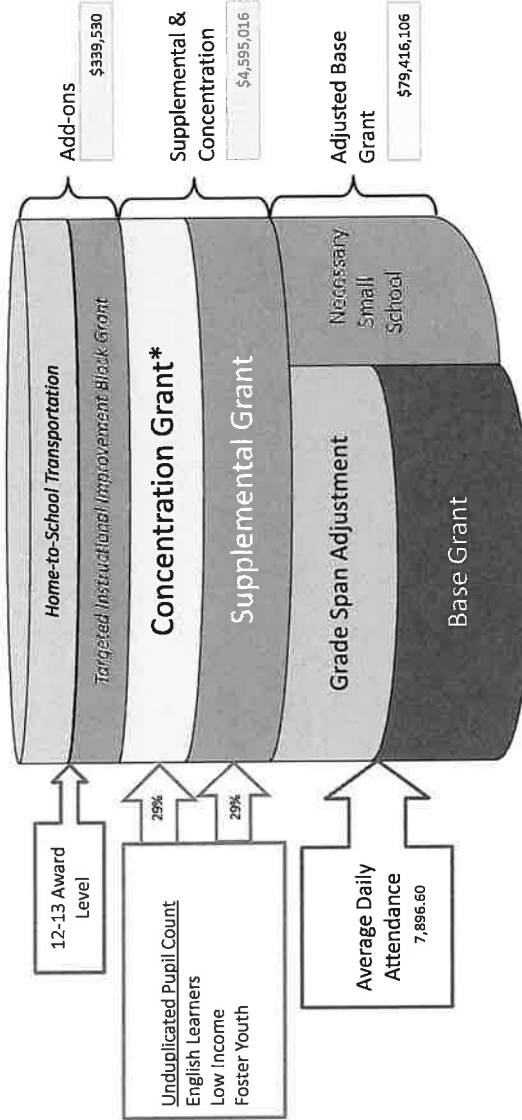
2021-22

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

**Components of LCFF Entitlement**

	2021-22		
Base Grant	\$ 77,402,473	7,896.60 ADA	
Grade Span Adjustment	\$ 2,013,633		\$ 79,416,106 Adjusted Base Grant
Supplemental Grant	\$ 4,595,016	29%	
Concentration Grant	\$ -	29%	
Add-ons: Targeted Instructional Improvement Block Grant	\$ 148,459		4,595,016 Supplemental & Concentration
Add-ons: Home-to-School Transportation	\$ 191,071		
Add-ons: Small School District Bus Replacement Program	\$ -		
<b>Total</b>	<b>\$ 84,350,652</b>		<b>\$ 339,530 Add-ons</b>
			<b>\$ 84,350,652</b>

Total LCFF Funding: \$84,350,652

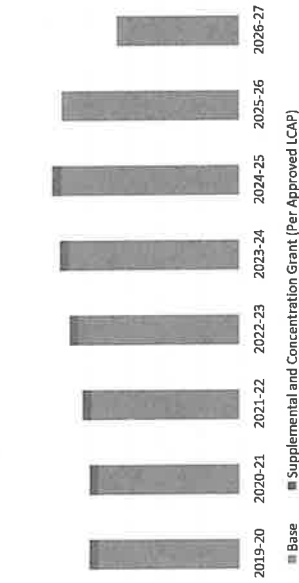


\* Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Charts and Graphs

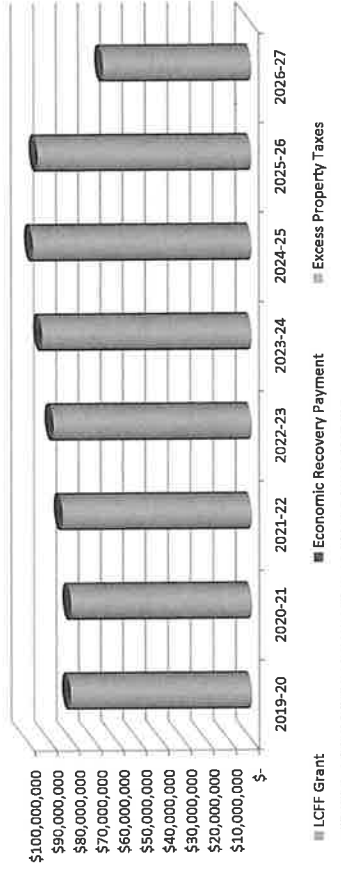
Minimum Proportionality Analysis										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Base	\$ 75,655,939	\$ 75,655,939	\$ 79,416,106	\$ 86,308,845	\$ 91,345,182	\$ 95,229,391	\$ 94,993,925	\$ 65,519,335		
Supplemental and Concentration Grant (Per Approved LCAP)	\$ 4,776,916	\$ 4,586,263	\$ 4,595,016	\$ 4,492,362	\$ 4,649,509	\$ 4,835,052	\$ -	\$ -		
Total	\$ 80,772,385	\$ 80,581,732	\$ 84,350,652	\$ 91,140,737	\$ 96,334,221	\$ 100,403,973	\$ 95,333,455	\$ 65,858,865		

Base vs. Supplemental/Concentration Allocation



Funding Sources										
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
LCFF Grant	\$ 80,772,385	\$ 80,581,732	\$ 84,350,652	\$ 88,426,278	\$ 93,483,697	\$ 97,446,562	\$ 95,333,455	\$ 65,858,865		
Total General Purpose Funding	\$ 80,772,385	\$ 80,581,732	\$ 84,350,652	\$ 88,426,278	\$ 93,483,697	\$ 97,446,562	\$ 95,333,455	\$ 65,858,865		

'LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

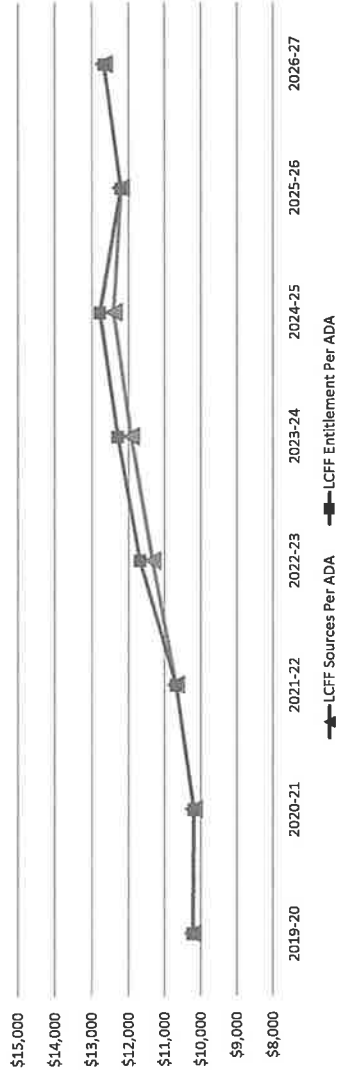


Liberty Union High (61721) - 2022-23 Original Budget

Charts and Graphs

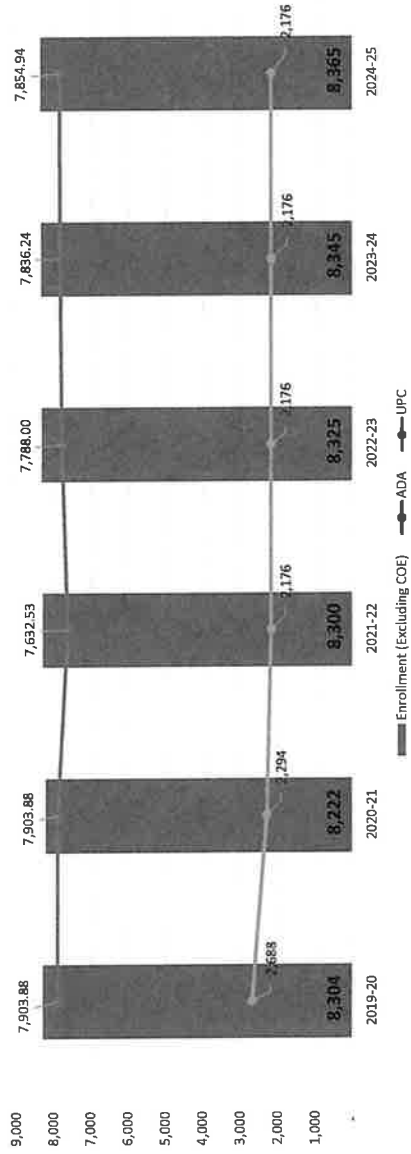
ADDITIONAL STATE AID TO FREEE WITHIN THE EPA III EXCESS TO LCFF

	2019-20	2020-21	2020-22	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA	7,903.88	7,903.88	7,806.60	7,800.17	7,854.94	7,854.94	7,854.94	7,804.94	5,187.06
LCFF Sources per ADA	\$ 10,219.33	\$ 10,195.21	\$ 10,681.89	\$ 11,336.46	\$ 12,405.77	\$ 11,929.66	\$ 12,405.77	\$ 12,214.50	\$ 12,672.33
Net Change per ADA		(\$ 24.12)	\$ 486.68	\$ 654.57	\$ 476.11	\$ 593.20	\$ 476.11	\$ (191.27)	\$ 457.83
Net Percent Change		-0.24%	4.77%	6.13%	3.95%	5.23%	3.95%	-1.54%	3.75%
Estimated LCFF Entitlement per ADA	\$ 10,219.33	\$ 10,195.21	\$ 10,681.89	\$ 11,684.46	\$ 12,782.27	\$ 12,293.42	\$ 12,782.27	\$ 12,214.50	\$ 12,672.33
Net Change per ADA		(\$ 24.12)	\$ 486.68	\$ 1,002.57	\$ 488.85	\$ 608.96	\$ 488.85	\$ (567.77)	\$ 457.83
Net Percent Change		-0.24%	4.77%	9.39%	3.98%	5.21%	3.98%	-4.44%	3.75%



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	8,304	8,222	8,300	8,325	8,345	8,365	-	-
UPC	2,688	2,294	2,176	2,176	2,176	2,176	-	-
ADA	7,903.88	7,903.88	7,632.53	7,788.00	7,836.24	7,854.94	-	-

Enrollment, ADA & UPC



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EDUCATION PROTECTION ACCOUNT

Certification Period:	Est. Annual									
	2019-20	P2 2020-21	2020-21	2021-22	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>										
A-1 Total ADA for EPA Minimum	7,903.88	7,903.88	7,903.88	7,896.60	7,896.60	7,896.60	7,896.60	7,896.60	7,896.60	7,896.60
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,580,776	\$ 1,580,776	\$ 1,580,776	\$ 1,579,320	\$ 1,579,320	\$ 1,579,320	\$ 1,579,320	\$ 1,579,320	\$ 1,579,320	\$ 1,579,320
<b>EPA PROPORTIONATE SHARE CAP</b>										
Adjusted Total Revenue Limit	\$ 47,880,519	\$ 47,880,519	\$ 47,880,519	\$ 47,836,418	\$ 47,836,418	\$ 47,252,240	\$ 47,470,766	\$ 47,584,048	\$ 47,281,156	\$ 31,483,010
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 47,880,519	\$ 47,880,520	\$ 47,880,519	\$ 47,836,418.31	\$ 47,836,418	\$ 47,252,240	\$ 47,470,766	\$ 47,584,048	\$ 47,281,156	\$ 31,483,010
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 38,063,908	\$ 40,178,293	\$ 40,234,363	\$ 41,507,751.00	\$ 41,507,751	\$ 41,611,045	\$ 41,641,045	\$ 41,641,045	\$ -	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ 9,816,611	\$ 7,702,227.00	\$ 7,646,156	\$ 6,328,667.00	\$ 6,328,667	\$ 5,641,195	\$ 5,829,721	\$ 5,943,003	\$ 47,281,156	\$ 31,483,010
<b>EPA PROPORTIONATE SHARE</b>										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 47,880,519	\$ 47,880,520	\$ 47,880,519	\$ 47,836,418	\$ 47,836,418	\$ 47,252,240	\$ 47,470,766	\$ 47,584,048	\$ 47,281,156	\$ 31,483,010
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	49.17914663%	N/A	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 7,726,964	\$ 33,548,851	\$ 33,548,851	\$ 23,525,542	\$ 23,525,542	\$ 23,238,248	\$ -	\$ -	\$ -	\$ -
<b>EPA ENTITLEMENT</b>										
D-1 EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (if C-3 and B-14 < A-3, then A-3)	\$ 7,726,964	\$ 7,702,227	\$ 7,646,156	\$ 6,328,667	\$ 6,328,667	\$ 5,641,195	\$ -	\$ -	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	7,726,964	7,702,227	7,646,156	6,328,667	6,328,667	5,641,195	-	-	-	-
D-4 Prior Year Annual Adjustment	N/A	\$ 15,718	N/A	\$ (56,071)	N/A	-	(5,641,195)	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 7,717,945	N/A	\$ 6,272,596	N/A	5,641,195	(5,641,195)	-	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 7,646,156	N/A	\$ 6,328,667	N/A	(0)	-	-	-	-

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		5.38%	4.02%
LCFF \$322 ADD ON	2022-23	2023-24	2022-25
	7800.17	7836.24	7854.94
\$322 ADD ON	\$ 2,511,655	\$ 2,646,782	\$ 2,753,182
\$8 GRADE SPAN	\$ 62,401	\$ 62,690	\$ 62,840
\$18 SUPP	\$ 140,403	\$ 141,052	\$ 141,389
	<u>\$ 2,714,459</u>	<u>\$ 2,850,524</u>	<u>\$ 2,957,411</u>

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**CBEDS AND P-2 ACTUAL & PROJECTED ADA COMPARISONS**

YEAR	Liberty CBEDS	P-2 ADA	CBEDS Growth	Actual ADA	CBEDS & PII ADA Difference	CBEDS & ADA %	PII %	Increase/(Decrease) Between Actual P- 2 Periods	Increase/ (Decrease) CBEDS from PY	% of Attendance
10/11	7,444	6,986	1.019	6,986	(458)	-6.15%		185	140	93.85%
11/12	7,604	7,096	1.021	7,096	(508)	-6.68%		110	160	93.32%
12/13	7,704	7,254	1.013	7,254	(450)	-5.84%		158	100	94.16%
13/14	7,916	7,438	1.028	7,438	(478)	-6.03%		184	212	93.97%
14/15	8,081	7,582	1.021	7,582	(499)	-6.18%		143	165	93.82%
15/16	8,186	7,692	1.013	7,692	(494)	-6.04%		110	105	93.96%
16/17	8,199	7,725	1.002	7,725	(474)	-5.78%		33	13	94.22%
17/18	8,219	7,742	1.002	7,742	(477)	-5.80%		18	20	94.20%
18/19	8,320	7,835	1.012	7,835	(485)	-5.83%		93	101	94.17%
19/20	8,304	7,869	0.998	7,869	(435)	-5.24%		34	(16)	94.76%
20/21	8,222	7,869	0.990	7,869	(353)	-4.29%		(0)	(82)	95.71%
21/22	8,300	7,530	1.009	7,530	(770)	-9.28%		(339)	78	90.72%
22/23	8,325	7,758	1.003	7,758	(567)	-6.81%		228	25	93.19%
23/24	8,345	7,806	1.002	7,806	(539)	-6.46%		48	20	93.54%
23/24	8,365	7,825	1.002	7,825	(540)	-6.46%		19	20	93.54%
Avg. Totals					(519)	-6.27%		(102)	(7)	3 yr actual avg

**21-22  
CBEDS\*\* 8,300**

**ACTUAL CBEDS 3 Year Average Growth: (7)**

**MULTI-YEAR CBEDS PROJECTIONS:**

16/17 Actual:	<u>8,199</u>	
17/18 Actual:	<u>8,219</u>	
18/19 Actual:	<u>8,320</u>	
19/20 Actual:	<u>8,304</u>	
20/21 Projection:	<u>8,222</u>	
21/22 Projection:	<u>8,300</u>	Actual CalPads
22/23 Projection:	<u>8,325</u>	Estimate
23/24 Projection:	<u>8,345</u>	Estimate
24/25 Projection:	<u>8,365</u>	Estimate

**MULTI-YEAR P-2 ADA PROJECTIONS:**

16/17 Actual:	<u>7,724.70</u>
17/18 Actual:	<u>7,742.34</u>
18/19 Actual:	<u>7,835.28</u>
19/20 Actual:	<u>7,869.19</u>
20/21 Actual:	<u>7,869.00</u>
21/22 Actual:	<u>7,529.64</u>
22/23 Projection:	<u>7,758.00</u>
23/24 Projection:	<u>7,806.24</u>
23/24 Projection:	<u>7,824.94</u>

\*Due to COVID-19 P-2 includes through Month 7 or February 7, 2020  
 \*\*Excludes CCCOE estimated SPED ADA added to each year for LCFF calculation  
 X: Finance 2021-22 Budget Board Packet (CBEDS VS ADA graph)

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Liberty Union High School District

Enrollment by Grade Level - CBEDS (October)

8th Graders	17/18			19/20			20/21			21/22			22/23				
	YTY	Actual	CS	YTY	Actual	CS	YTY	Actual	CS	YTY	Estimate	CS	YTY	Estimate	CS	YTY	
2,094	1,975	33.5%	9.6%	1,838	33.9%	6.9%	1,860	34.1%	1.2%	1,826	34.0%	1.8%	1,826	34.0%	1.8%	-1.8%	
LIBERTY	701	715	0.9%	680	719	4.5%	699	712	1.9%	715	12.9%	2.8%	715	12.9%	2.8%	2.3%	
	702	711	0.9%	680	719	4.5%	681	712	1.9%	712	1.9%	-5.3%	712	1.9%	4.6%	4.6%	
	676	685	2.3%	655	677	4.1%	683	693	1.2%	652	-4.2%	1.2%	652	-4.2%	-5.9%	-5.9%	
	620	635	-3.5%	617	633	-9.7%	603	617	-2.3%	660	-4.4%	8.6%	660	-4.4%	0.8%	0.8%	
	550	565	1.2%	2,741	3.2%	-2.1%	2,687	2,728	1.5%	2,739	1.2%	1.5%	2,739	1.2%	0.4%	0.4%	
Total	2,548	2,741	33.7%	2,687	33.1%	-1.7%	2,728	33.0%	0.8%	2,739	33.0%	1.5%	2,739	33.0%	1.2%	0.4%	
FREEDOM	657	664	0.5%	646	662	2.9%	670	646	-10.0%	648	5.7%	3.7%	648	5.7%	-3.3%	-3.3%	
	648	662	-9.1%	637	662	2.9%	646	662	0.0%	661	-1.3%	1.4%	661	-1.3%	2.4%	2.4%	
	699	617	7.4%	622	617	-5.0%	617	617	-3.1%	631	-2.3%	-0.8%	631	-2.3%	2.3%	2.3%	
	596	612	-4.6%	590	612	-5.7%	607	596	-2.4%	596	-3.4%	2.9%	596	-3.4%	-1.8%	-1.8%	
Total	2,600	2,545	-1.6%	2,495	32.9%	-3.4%	2,540	33.0%	1.0%	2,537	-0.4%	1.8%	2,537	-0.4%	-0.1%	-0.1%	
HERITAGE	688	623	7.2%	697	618	-15.6%	635	697	11.9%	665	8.4%	-8.9%	665	8.4%	4.7%	4.7%	
	687	729	0.5%	618	705	-1.5%	704	662	-13.9%	662	4.2%	13.9%	662	4.2%	-6.0%	-6.0%	
	641	655	-0.6%	655	681	11.0%	590	691	-16.3%	691	-1.8%	-16.3%	691	-1.8%	17.2%	17.2%	
	614	588	5.0%	634	588	-3.3%	690	604	8.8%	604	2.4%	8.8%	604	2.4%	-12.4%	-12.4%	
Total	2,573	2,595	0.7%	2,654	32.9%	-0.3%	2,619	2,619	-1.3%	2,622	3.1%	-1.3%	2,622	3.1%	0.1%	0.1%	
INDEPENDENT	295	250	0.40%	202	0.39%	-97.6%	179	202	0.38%	177	0.38%	166.7%	177	0.38%	-94.8%	-42.3%	
	18	19	18.8%	26	2500.0%	36.8%	22	26	266.7%	20	26.0%	-15.4%	20	26.0%	-8.1%	-8.1%	
	65	54	-16.9%	48	152.6%	-11.1%	59	48	126.9%	53	139.8%	-10.6%	53	139.8%	-10.6%	-10.6%	
	169	128	-148.5%	99	83.3%	-22.7%	80	99	66.7%	103	75.0%	-19.2%	103	75.0%	29.1%	29.1%	
Total	252	202	-39.3%	179	0.0%	-44.8%	177	202	0.0%	185	0.0%	-32.9%	185	0.0%	-4.7%	-4.7%	
LA PALOMA	5	8	166.7%	2	0.0%	0.0%	1	2	0.0%	5	0.0%	50.0%	5	0.0%	400.0%	400.0%	
	48	52	6.7%	43	437.5%	-17.3%	37	43	1750.0%	22	2093.8%	-40.7%	22	2093.8%	-40.7%	-40.7%	
	123	83	-35.2%	87	67.3%	4.8%	126	87	193.0%	125	239.3%	-0.7%	125	239.3%	-0.7%	-0.7%	
Total	176	143	-15.4%	132	-7.7%	-7.7%	164	132	24.2%	152	-7.3%	24.2%	152	-7.3%	-7.3%	-7.3%	
NPS Students	4	4	#REF!	2	#REF!	#REF!	3	2	#REF!	2	#REF!	#REF!	2	#REF!	#REF!	#REF!	#REF!
	1	6	#REF!	4	#REF!	#REF!	5	4	#REF!	4	#REF!	#REF!	4	#REF!	#REF!	#REF!	#REF!
	9	6	20.0%	5	-16.7%	#REF!	7	5	75.0%	8	60.0%	#REF!	8	60.0%	#REF!	#REF!	
	14	23	53.3%	20	-13.0%	-13.0%	26	20	30.0%	34	30.8%	30.0%	34	30.8%	30.8%	30.8%	
Gateway	56	55	-1.8%	55	-1.8%	-1.8%	55	55	-1.8%	55	-1.8%	-1.8%	55	-1.8%	-1.8%	-1.8%	
DISTRICT	2,094	1,975	-9.0%	1,838	-6.9%	-19.2%	1,860	1,838	-1.2%	1,826	-1.8%	-369.6%	1,826	-1.8%	-288.6%	-288.6%	
	2,050	2,031	-0.9%	2,006	2.8%	0.0%	2,023	2,006	10.1%	2,039	9.8%	-0.4%	2,039	9.8%	0.8%	0.8%	
	1,988	2,144	8.3%	2,108	-1.2%	-6.4%	2,059	2,108	1.4%	2,064	2.6%	2.0%	2,064	2.6%	0.2%	0.2%	
	2,064	2,039	-1.2%	2,108	3.4%	3.4%	2,003	2,108	-5.0%	2,058	-0.1%	-5.0%	2,058	-0.1%	2.7%	2.7%	
	2,117	2,090	-1.3%	2,077	1.8%	1.8%	2,220	2,077	-5.3%	2,164	-2.5%	8.0%	2,164	-2.5%	8.0%	8.0%	
Total	8,219	8,304	1.0%	8,222	-0.1%	-0.1%	8,305	8,222	-1.0%	8,325	0.2%	1.0%	8,325	0.2%	0.2%	0.2%	



	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22		22/23			
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%		
<b>AUGUST</b>																								
Liberty	2,118	2.92%	2,262	-0.92%	2,408	-2.15%	2,395	0.80%	2,473	-0.88%	2,522	-0.38%	2,652	-0.67%	2,683	-4.79%	2,686	2.21%	2,722	-0.84%	2,704	-0.43%	2,704	-0.43%
LHS Sp Ed	64		56		63		62		55		62		38		79		56		50		54		54	
Freedom	2,483	-2.97%	2,560	-1.42%	2,531	-1.52%	2,595	0.88%	2,619	-0.72%	2,607	-0.38%	2,572	-0.81%	2,499	-0.64%	2,461	1.98%	2,558	0.16%	2,509	-0.43%	2,509	-0.43%
FHS Sp Ed	47		26		51		52		50		29		41		61		58		63		55		55	
Heritage	2,290	4.76%	2,413	-0.86%	2,492	-2.16%	2,565	0.58%	2,485	-2.78%	2,552	-0.38%	2,599	-1.07%	2,547	-1.93%	2,636	1.74%	2,546	-2.19%	2,590	-0.43%	2,590	-0.43%
HHS Sp Ed	33		30		14		11		31		28		29		45		64		66		61		61	
La Paloma	186	5.08%	169	0.00%	146	-2.01%	152	-4.40%	156	3.31%	175	-0.38%	164	11.58%	141	16.53%	118	15.65%	173	-4.42%	158	-0.43%	158	-0.43%
Bridgeway (LP)	25		0		0		0		3		0		0		0		0		0		0		0	
Indep Study	436	-10.65%	361	1.98%	356	5.95%	309	-6.96%	286	5.93%	251	-0.38%	236	4.89%	174	-1.69%	164	12.35%	147	26.72%	182	-0.43%	182	-0.43%
Gateway	45		57		59		62		60		59		53		55		59		52		55		55	
NPS	24		15		17		16		13		11		13		21		20		25		30		30	
<b>Total August</b>	<b>7,751</b>	<b>-0.45%</b>	<b>7,949</b>	<b>-0.91%</b>	<b>8,137</b>	<b>-1.15%</b>	<b>8,219</b>	<b>0.38%</b>	<b>8,231</b>	<b>-0.99%</b>	<b>8,296</b>	<b>-0.53%</b>	<b>8,397</b>	<b>-0.46%</b>	<b>8,305</b>	<b>-1.30%</b>	<b>8,322</b>	<b>2.66%</b>	<b>8,402</b>	<b>-0.41%</b>	<b>8,398</b>	<b>-0.43%</b>	<b>8,398</b>	<b>-0.43%</b>
Year-to-Year Change	0.56%		2.55%		2.37%		1.01%		0.15%		0.79%		1.22%		-1.10%		0.20%		0.95%		-0.04%		-0.04%	
Original Estimate	7,708	43	7,912	37	7,912	225	8,321	(102)	8,376	(145)	8,341	(45)	8,334	63	8,438	(131)	8,325	(3)	8,247	155	8,325	73	8,325	73
<b>SEPTEMBER</b>																								
Liberty	2,124	0.28%	2,254	-0.35%	2,407	-0.04%	2,381	-0.58%	2,479	0.24%	2,493	-1.15%	2,617	-1.32%	2,675	-0.30%	2,628	-2.16%	2,686	-1.32%	2,692	-0.44%	2,692	-0.44%
LHS Sp Ed	62		56		65		61		53		60		41		78		54		50		54		54	
Freedom	2,477	-0.24%	2,514	-1.80%	2,509	-0.87%	2,587	-0.31%	2,610	-0.34%	2,570	-1.42%	2,550	-0.85%	2,503	0.16%	2,413	1.95%	2,486	-2.81%	2,498	-0.44%	2,498	-0.44%
FHS Sp Ed	46		49		49		53		42		35		42		61		54		57		55		55	
Heritage	2,283	-0.31%	2,395	-0.73%	2,488	-0.16%	2,556	-0.35%	2,470	-0.60%	2,534	-0.71%	2,568	-1.19%	2,550	0.12%	2,591	-1.71%	2,565	0.75%	2,578	-0.44%	2,578	-0.44%
HHS Sp Ed	32		30		15		15		29		43		29		46		65		57		60		60	
La Paloma	184	-1.06%	173	2.37%	165	13.01%	164	7.86%	166	6.41%	188	7.43%	169	3.05%	149	5.67%	102	-13.55%	170	-1.73%	158	-0.44%	158	-0.44%
Bridgeway (LP)	22		0		0		0		3		0		0		0		0		0		0		0	
Indep Study	457	4.82%	390	6.03%	355	-0.28%	330	6.80%	295	3.15%	256	1.95%	253	7.20%	193	10.52%	146	-10.98%	177	20.41%	181	-0.44%	181	-0.44%
Gateway	44		55		58		62		60		55		52		55		57		52		55		55	
NPS	24		14		15		16		13		12		14		24		23		25		30		30	
<b>Total September</b>	<b>7,755</b>	<b>0.05%</b>	<b>7,930</b>	<b>-0.24%</b>	<b>8,126</b>	<b>-0.14%</b>	<b>8,225</b>	<b>0.07%</b>	<b>8,220</b>	<b>-0.13%</b>	<b>8,246</b>	<b>-0.60%</b>	<b>8,335</b>	<b>-0.74%</b>	<b>8,334</b>	<b>0.55%</b>	<b>8,133</b>	<b>-2.27%</b>	<b>8,325</b>	<b>-0.92%</b>	<b>8,362</b>	<b>-0.44%</b>	<b>8,362</b>	<b>-0.44%</b>
Year-to-Year Change	0.98%		2.26%		2.47%		1.22%		-0.08%		0.32%		1.08%		-0.01%		-2.41%		2.39%		0.44%		0.44%	
Original Estimate	7,757	(2)	7,863	67	7,863	263	8,267	(42)	8,325	(105)	8,296	(50)	8,297	48	8,405	(71)	8,288	(155)	8,211	114	8,288	74	8,288	74
<b>OCTOBER</b>																								
Liberty	2,112	-0.56%	2,246	-0.35%	2,394	-0.54%	2,377	-0.17%	2,459	-0.81%	2,490	-0.12%	2,615	-0.08%	2,656	-0.71%	2,622	-0.23%	2,679	-0.26%	2,680	-0.44%	2,680	-0.44%
LHS Sp Ed	64		56		68		61		61		59		41		85		65		50		54		54	
Freedom	2,463	-0.57%	2,509	-0.20%	2,501	-0.32%	2,571	-0.62%	2,603	-0.27%	2,565	-0.19%	2,547	-1.28%	2,475	-1.12%	2,438	1.04%	2,483	-0.12%	2,487	-0.44%	2,487	-0.44%
FHS Sp Ed	48		51		49		53		40		35		42		70		57		56		55		55	
Heritage	2,275	-0.35%	2,398	0.13%	2,488	0.00%	2,547	-0.35%	2,468	-0.06%	2,529	-0.20%	2,560	-0.31%	2,550	0.00%	2,585	-0.23%	2,554	-0.43%	2,567	-0.44%	2,567	-0.44%
HHS Sp Ed	35		28		15		14		31		44		29		45		69		65		60		60	
La Paloma	174	-5.43%	175	1.16%	167	1.21%	158	-3.66%	168	1.20%	176	-6.38%	169	0.00%	143	-4.03%	132	29.41%	164	-3.53%	157	-0.44%	157	-0.44%
Bridgeway (LP)	24		0		0		0		3		0		0		0		0		0		0		0	
Indep Study	444	-2.84%	385	-1.28%	331	-6.76%	329	-0.30%	292	-1.02%	252	-1.56%	250	-1.19%	202	4.66%	179	22.60%	177	0.00%	180	-0.44%	180	-0.44%
Gateway	46		54		58		62		59		55		52		55		55		51		55		55	
NPS	19		14		16		14		15		14		15		23		20		26		30		30	
<b>Total October</b>	<b>7,704</b>	<b>-0.66%</b>	<b>7,916</b>	<b>-0.18%</b>	<b>8,087</b>	<b>-0.46%</b>	<b>8,186</b>	<b>-0.47%</b>	<b>8,199</b>	<b>-0.26%</b>	<b>8,219</b>	<b>-0.33%</b>	<b>8,320</b>	<b>-0.18%</b>	<b>8,304</b>	<b>-0.36%</b>	<b>8,222</b>	<b>1.09%</b>	<b>8,305</b>	<b>-0.24%</b>	<b>8,325</b>	<b>-0.44%</b>	<b>8,325</b>	<b>-0.44%</b>
Year-to-Year Change	1.32%		2.75%		2.16%		1.22%		0.16%		0.24%		1.23%		-0.18%		-0.69%		1.01%		0.24%		0.24%	
Original Estimate	7,717	(13)	7,815	101	7,815	272	8,213	(27)	8,274	(75)	8,250	(31)	8,249	71	8,355	(51)	8,252	(30)	8,175	130	8,325	8	8,325	8

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	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22		22/23			
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%		
<b>NOVEMBER</b>																								
Liberty	2,102	-0.47%	2,247	0.04%	2,390	-0.17%	2,366	-0.46%	2,448	-0.45%	2,467	-0.92%	2,597	-0.69%	2,649	-0.26%	2,612	-0.36%	2,681	0.07%	2,668	0.07%	2,668	-0.44%
LHS Sp Ed	62	-0.16%	56	-1.24%	67	-0.76%	60	-0.27%	60	-0.12%	59	-1.05%	41	-0.63%	79	-0.36%	64	-0.62%	50	-0.48%	54	-0.48%	54	-0.44%
Freedom	2,459	-0.22%	2,478	-0.38%	2,487	-0.04%	2,536	-0.43%	2,457	-0.45%	2,524	-0.20%	2,556	-0.16%	2,550	0.00%	2,577	-0.31%	2,557	0.12%	2,476	0.12%	2,556	-0.44%
FHS Sp Ed	49	6.32%	49	0.00%	51	0.00%	54	0.00%	40	2.98%	39	3.98%	49	4.73%	67	0.70%	57	7.56%	56	6.10%	55	6.10%	55	-0.44%
Heritage	2,270	4.16%	2,389	4.16%	15	-0.60%	14	3.34%	31	12.70%	43	12.70%	29	8.60%	45	2.46%	69	5.59%	63	10.17%	60	10.17%	60	-0.44%
HHS Sp Ed	35	0.00%	28	0.00%	166	3.34%	158	0.00%	173	6.51%	183	12.70%	177	8.60%	144	5.59%	142	10.17%	174	10.17%	156	10.17%	156	-0.44%
La Paloma	185	4.16%	175	4.16%	0	0.00%	0	0.00%	3	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	-0.44%
Bridgeway (LP)	22	0.00%	0	0.00%	328	6.51%	340	12.70%	311	12.70%	284	12.70%	272	8.60%	207	2.46%	189	5.59%	195	10.17%	179	10.17%	179	-0.44%
Indep Study	453	4.16%	401	4.16%	59	0.00%	61	0.00%	56	0.00%	56	0.00%	52	0.00%	55	0.00%	53	0.00%	51	0.00%	55	0.00%	55	-0.44%
Gateway	43	0.00%	53	0.00%	17	0.00%	14	0.00%	16	0.00%	14	0.00%	14	0.00%	24	0.00%	20	0.00%	26	0.00%	30	0.00%	30	-0.44%
<b>Total November</b>	<b>7,700</b>	<b>-0.05%</b>	<b>7,890</b>	<b>-0.33%</b>	<b>8,062</b>	<b>-0.31%</b>	<b>8,167</b>	<b>-0.23%</b>	<b>8,195</b>	<b>-0.05%</b>	<b>8,207</b>	<b>0.15%</b>	<b>8,318</b>	<b>-0.02%</b>	<b>8,286</b>	<b>-0.22%</b>	<b>8,206</b>	<b>-0.19%</b>	<b>8,324</b>	<b>0.23%</b>	<b>8,289</b>	<b>0.23%</b>	<b>8,289</b>	<b>-0.44%</b>
Year-to-Year Change	1.80%		2.47%		2.18%		1.30%		0.34%		0.15%		1.35%		-0.38%		-0.97%		1.44%		-0.43%		-0.43%	
Original Estimate	7,688	12	7,778	112	7,778	284	8,168	(2)	8,233	(38)	8,211	(4)	8,316	102	8,324	(38)	8,222	(16)	8,139	185	8,206	185	8,206	83
<b>DECEMBER</b>																								
Liberty	2,097	-0.24%	2,245	-0.09%	2,376	-0.59%	2,358	-0.34%	2,443	-0.20%	2,451	-0.65%	2,589	-0.31%	2,635	-0.59%	2,607	-0.19%	2,671	-0.37%	2,657	-0.37%	2,657	-0.44%
LHS Sp Ed	61	-0.57%	55	-0.29%	65	-0.16%	60	-0.23%	61	-0.23%	59	-0.59%	41	-0.47%	92	-0.24%	84	-0.41%	48	-0.40%	54	-0.40%	54	-0.44%
Freedom	2,445	-0.13%	2,471	-0.29%	2,478	-0.38%	2,540	-0.16%	2,594	0.04%	2,523	-0.24%	2,549	-0.27%	2,543	-0.27%	2,574	-0.12%	2,550	-0.27%	2,465	-0.27%	2,465	-0.44%
FHS Sp Ed	48	1.14%	58	1.14%	15	3.16%	15	3.16%	31	11.61%	42	11.61%	29	3.95%	46	4.17%	69	12.88%	62	4.17%	55	4.17%	55	-0.44%
Heritage	2,267	-0.08%	2,382	-0.11%	2,478	-0.11%	2,540	-0.11%	2,458	-0.11%	2,518	-0.11%	2,549	-0.11%	2,543	-0.11%	2,574	-0.11%	2,550	-0.11%	2,465	-0.11%	2,465	-0.44%
HHS Sp Ed	35	0.00%	26	0.00%	15	0.00%	15	0.00%	31	0.00%	42	0.00%	29	0.00%	46	0.00%	69	0.00%	62	0.00%	55	0.00%	55	-0.44%
La Paloma	183	-1.08%	173	-1.14%	171	-1.14%	163	-1.14%	171	-1.16%	182	-0.55%	170	-3.95%	150	4.17%	160	12.88%	167	-0.02%	156	-0.02%	156	-0.44%
Bridgeway (LP)	20	-0.22%	0	-0.22%	0	-0.22%	0	-0.22%	3	-0.22%	0	-0.22%	0	-0.22%	0	-0.22%	0	-0.22%	0	-0.22%	0	-0.22%	0	-0.44%
Indep Study	452	-0.22%	391	-2.46%	341	3.66%	329	3.66%	306	-1.61%	297	4.66%	271	-0.37%	203	-1.93%	187	-1.06%	203	4.10%	178	4.10%	178	-0.44%
Gateway	44	0.00%	53	0.00%	59	0.00%	61	0.00%	57	0.00%	57	0.00%	52	0.00%	55	0.00%	53	0.00%	50	0.00%	55	0.00%	55	-0.44%
NPS	19	0.00%	13	0.00%	18	0.00%	15	0.00%	16	0.00%	14	0.00%	16	0.00%	24	0.00%	20	0.00%	24	0.00%	30	0.00%	30	-0.44%
<b>Total December</b>	<b>7,671</b>	<b>-0.38%</b>	<b>7,867</b>	<b>-0.29%</b>	<b>8,051</b>	<b>-0.14%</b>	<b>8,154</b>	<b>-0.16%</b>	<b>8,183</b>	<b>-0.15%</b>	<b>8,181</b>	<b>-0.32%</b>	<b>8,293</b>	<b>-0.30%</b>	<b>8,281</b>	<b>-0.05%</b>	<b>8,204</b>	<b>-0.02%</b>	<b>8,291</b>	<b>-0.40%</b>	<b>8,252</b>	<b>-0.40%</b>	<b>8,252</b>	<b>-0.44%</b>
Year-to-Year Change	1.76%		2.56%		2.34%		1.28%		0.36%		-0.02%		1.37%		-0.14%		-0.93%		1.05%		-0.47%		-0.47%	
Original Estimate	7,660	11	7,741	126	7,741	310	8,126	28	8,192	(6)	8,172	9	8,184	109	8,283	(12)	8,192	12	8,103	168	8,204	168	8,204	48
<b>JANUARY</b>																								
Liberty	2,080	4.37%	2,242	7.79%	2,366	5.53%	2,329	-1.56%	2,422	3.98%	2,431	0.37%	2,567	5.59%	2,599	1.25%	2,577	-0.85%	2,666	3.45%	2,645	3.45%	2,645	-0.76%
LHS Sp Ed	59	0.65%	54	1.36%	64	0.00%	60	3.08%	67	1.53%	59	-2.59%	41	-0.72%	91	-2.44%	62	-2.08%	49	3.14%	55	3.14%	55	-0.04%
Freedom	2,435	7.44%	2,468	4.19%	2,467	4.45%	2,523	2.27%	2,583	-2.70%	2,516	1.30%	2,498	1.69%	2,437	0.16%	2,386	0.91%	2,461	0.04%	2,460	0.04%	2,460	0.12%
FHS Sp Ed	45	9.47%	57	0.54%	48	-9.76%	54	3.01%	41	9.30%	37	9.30%	56	22.37%	73	13.64%	57	22.37%	52	-7.53%	54	-7.53%	54	1.74%
Heritage	2,267	0.00%	2,382	-0.54%	2,478	-0.54%	2,540	-0.54%	2,458	-0.54%	2,518	-0.54%	2,549	-0.54%	2,543	-0.54%	2,574	-0.54%	2,550	-0.54%	2,465	-0.54%	2,465	-1.10%
HHS Sp Ed	36	-10.76%	26	-10.76%	15	-10.76%	14	-10.76%	32	-10.76%	40	-10.76%	29	-10.76%	49	-10.76%	69	-10.76%	55	-10.76%	55	-10.76%	55	-1.10%
La Paloma	185	-10.76%	184	-10.76%	166	-10.76%	171	-10.76%	172	-10.76%	188	-10.76%	176	-10.76%	152	-10.76%	186	-10.76%	172	-10.76%	175	-10.76%	175	-1.10%
Bridgeway (LP)	32	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-10.76%	0	-1.10%
Indep Study	448	-10.76%	379	-15.40%	348	-8.18%	379	8.91%	290	-23.48%	294	1.38%	266	-9.52%	217	-18.42%	184	-15.21%	182	-1.09%	180	-1.09%	180	-1.10%
Gateway	42	0.00%	51	0.00%	58	0.00%	57	0.00%	53	0.00%	50	0.00%	50	0.00%	52	0.00%	52	0.00%	46	0.00%	54	0.00%	54	-0.44%
NPS	19	0.00%	13	0.00%	18	0.00%	15	0.00%	16	0.00%	14	0.00%	17	0.00%	24	0.00%	20	0.00%	24	0.00%	30	0.00%	30	-0.44%
<b>Total January</b>	<b>7,648</b>	<b>-0.30%</b>	<b>7,836</b>	<b>-0.39%</b>	<b>8,018</b>	<b>-0.41%</b>	<b>8,146</b>	<b>-0.10%</b>	<b>8,131</b>	<b>-0.64%</b>	<b>8,116</b>	<b>-0.79%</b>	<b>8,229</b>	<b>-0.77%</b>	<b>8,227</b>	<b>-0.65%</b>	<b>8,149</b>	<b>-0.67%</b>	<b>8,264</b>	<b>-0.33%</b>	<b>8,268</b>	<b>-0.33%</b>	<b>8,268</b>	<b>0.19%</b>
Year-to-Year Change	2.51%		2.46%		2.32%		1.60%		-0.16%		-0.18%		1.39%		-0.02%		-0.95%		1.41%		0.05%		0.05%	
Original Estimate	7,632	16	7,706	130	7,706	312	8,053	83	8,202	(7)	8,133	(17)	8,140	86	8,278	(51)	8,158	(9)	8,108	156	8,268	156	8,268	8.268

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	12/13		13/14		14/15		15/16		16/17		17/18		18/19		19/20		20/21		21/22		22/23	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Estimate	%
<b>FEBRUARY</b>																						
Liberty	2,068	-0.56%	2,232	-0.45%	2,348	-0.76%	2,310	-0.82%	2,419	-0.12%	2,422	-0.38%	2,553	-0.55%	2,590	-0.35%	2,557	-0.78%	2,636	-1.13%	2,633	-0.44%
LHS Sp Ed	59	-0.33%	53	-0.20%	64	-0.73%	68	-0.16%	67	-0.85%	59	-0.38%	41	-0.92%	88	-0.45%	62	-0.54%	47	-1.26%	55	-0.44%
Freedom	2,427	-0.44%	2,463	-0.08%	2,454	-0.53%	2,461	-2.46%	2,561	0.04%	2,478	-0.38%	2,526	-0.12%	2,524	-0.38%	2,544	-0.47%	2,534	-0.90%	2,449	-0.44%
Heritage	2,257	-3.78%	2,360	-7.07%	15	2.41%	43	0.00%	31	8.14%	40	0.00%	28	1.70%	47	3.23%	68	4.65%	60	0.00%	54	-0.44%
HHS Sp Ed	36	4.24%	171	3.96%	0	0.00%	0	-1.06%	186	4.83%	188	1.23%	179	0.00%	152	4.61%	192	5.98%	180	15.93%	175	0.00%
La Paloma	178	3.96%	394	5.1%	348	5.8%	375	5.5%	304	5.5%	298	5.0%	266	5.0%	227	5.3%	195	4.7%	211	5.3%	182	1.23%
Bridgeway (LP)	31	1.4%	0	0.0%	0	0.0%	0	0.0%	55	1.4%	50	0.0%	50	0.0%	52	0.0%	53	0.0%	47	0.0%	54	0.0%
Indep Study	467	-0.27%	7,819	-0.22%	7,979	-0.49%	8,092	-0.66%	8,136	0.06%	8,091	-0.30%	8,192	-0.45%	8,198	-0.35%	8,124	-0.31%	8,222	-0.51%	8,237	-0.38%
Gateway	42	2.8%	14	2.5%	20	2.1%	16	0.54%	16	0.16%	14	-0.55%	20	0.07%	23	0.07%	21	1.2%	25	1.2%	30	0.18%
NPS	18	7.6%	14	7.7%	20	7.7%	16	8.0%	16	8.1%	14	8.0%	20	8.4%	23	8.4%	21	8.7%	25	9.0%	30	9.7%
<b>Total February</b>	<b>7,627</b>	<b>-0.27%</b>	<b>7,819</b>	<b>-0.22%</b>	<b>7,979</b>	<b>-0.49%</b>	<b>8,092</b>	<b>-0.66%</b>	<b>8,136</b>	<b>0.06%</b>	<b>8,091</b>	<b>-0.30%</b>	<b>8,192</b>	<b>-0.45%</b>	<b>8,198</b>	<b>-0.35%</b>	<b>8,124</b>	<b>-0.31%</b>	<b>8,222</b>	<b>-0.51%</b>	<b>8,237</b>	<b>-0.38%</b>
Year-to-Year Change																						
Original Estimate	7,605	21	7,671	148	7,671	308	8,010	82	8,162	26	8,094	3	8,108	84	8,247	49	8,197	73	8,077	145	8,197	40
<b>MARCH</b>																						
Liberty	2,057	-0.53%	2,218	-0.69%	2,339	-0.36%	2,305	-0.22%	2,404	-0.62%	2,413	-0.38%	2,528	-0.88%	2,571	-0.73%	2,544	-0.51%	2,629	-0.27%	2,622	-0.44%
LHS Sp Ed	59	-0.76%	52	-0.20%	65	-0.37%	68	-0.26%	66	-0.08%	59	-0.38%	41	-0.20%	86	-0.25%	63	-0.36%	48	-0.56%	55	-0.44%
Freedom	2,408	-0.68%	2,458	-0.21%	2,441	-0.61%	2,533	-0.08%	2,559	0.04%	2,497	-0.38%	2,470	-0.20%	2,420	-0.46%	2,364	-0.20%	2,416	-0.36%	2,439	-0.44%
FHS Sp Ed	45	1.1%	56	-7.6%	52	-2.94%	53	-0.08%	41	4.84%	37	0.00%	54	2.23%	71	1.59%	59	8.33%	52	15.00%	54	0.00%
Heritage	2,242	1.12%	2,355	-0.21%	2,439	-0.84%	2,459	-0.58%	2,457	-0.22%	2,472	-0.22%	2,520	-0.24%	2,512	-0.46%	2,539	-0.20%	2,524	-0.36%	2,542	-0.26%
HHS Sp Ed	35	0.0%	25	0.0%	15	0.0%	30	0.0%	31	0.0%	40	0.0%	28	0.0%	46	0.0%	67	0.0%	60	0.0%	55	0.0%
La Paloma	180	3.05%	158	3.05%	165	3.05%	170	-0.58%	195	1.23%	188	1.23%	183	1.23%	151	1.32%	195	1.54%	165	1.23%	175	1.23%
Bridgeway (LP)	30	0.0%	0	0.0%	0	0.0%	0	-6.40%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Indep Study	457	-2.14%	406	3.05%	353	1.44%	351	-6.40%	307	0.99%	301	1.23%	261	-1.88%	224	-1.32%	192	-1.54%	212	0.47%	184	1.23%
Gateway	43	1.8%	50	1.8%	58	1.8%	54	1.8%	56	1.8%	50	1.8%	50	1.8%	53	1.8%	53	1.8%	47	1.8%	54	1.23%
NPS	18	7.6%	15	7.7%	18	7.7%	15	8.0%	17	8.1%	14	8.0%	19	8.4%	20	8.4%	21	8.7%	25	9.0%	30	9.7%
<b>Total March</b>	<b>7,574</b>	<b>-0.65%</b>	<b>7,793</b>	<b>-0.33%</b>	<b>7,945</b>	<b>-0.43%</b>	<b>8,038</b>	<b>-0.67%</b>	<b>8,133</b>	<b>-0.04%</b>	<b>8,071</b>	<b>-0.25%</b>	<b>8,154</b>	<b>-0.46%</b>	<b>8,154</b>	<b>-0.54%</b>	<b>8,097</b>	<b>-0.33%</b>	<b>8,177</b>	<b>-0.55%</b>	<b>8,210</b>	<b>-0.33%</b>
Year-to-Year Change																						
Original Estimate	7,585	(11)	7,641	152	7,641	304	7,971	67	8,100	33	8,064	7	8,081	73	8,220	66	8,170	(73)	8,050	127	8,170	40
<b>APRIL</b>																						
Liberty	2,055	-0.10%	2,213	-0.23%	2,334	-0.21%	2,300	-0.22%	2,394	-0.42%	2,404	-0.35%	2,521	-0.28%	2,575	0.16%	2,531	-0.51%	2,621	-0.30%	2,610	-0.44%
LHS Sp Ed	60	0.06%	51	-0.85%	65	-0.25%	68	-0.39%	66	0.00%	57	0.17%	41	-0.40%	86	-0.17%	63	0.08%	48	-0.25%	55	-0.44%
Freedom	2,410	-0.13%	2,437	-0.42%	2,435	-0.25%	2,523	-0.61%	2,559	-0.24%	2,501	-0.73%	2,460	-0.40%	2,416	-0.40%	2,366	-0.39%	2,410	-0.52%	2,428	-0.44%
FHS Sp Ed	44	3.16%	56	3.16%	53	7.88%	53	1.76%	40	-5.13%	36	-4.26%	54	0.55%	71	4.10%	59	3.03%	52	0.00%	54	0.00%
Heritage	2,239	-1.67%	2,345	-0.42%	2,442	-0.24%	2,444	-0.61%	2,451	-0.24%	2,454	-0.73%	2,510	-0.40%	2,511	-2.65%	2,529	4.10%	2,511	3.03%	2,534	-0.32%
HHS Sp Ed	35	0.0%	25	0.0%	15	0.0%	30	0.0%	30	0.0%	39	0.0%	28	0.0%	46	0.0%	66	0.0%	60	0.0%	55	0.00%
La Paloma	177	0.0%	163	0.0%	178	0.0%	173	1.76%	185	-5.13%	180	-4.26%	184	0.55%	147	3.03%	203	4.10%	170	3.03%	175	0.00%
Bridgeway (LP)	31	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.00%
Indep Study	454	-0.66%	418	2.96%	371	5.10%	367	4.56%	302	-1.63%	345	14.52%	261	0.00%	232	3.57%	195	1.56%	228	7.55%	187	1.23%
Gateway	43	1.8%	51	1.8%	58	1.8%	54	1.8%	55	1.8%	44	1.8%	50	1.8%	53	1.8%	53	1.8%	47	1.8%	54	1.23%
NPS	18	7.6%	16	7.7%	17	7.7%	15	8.0%	17	8.1%	12	8.0%	20	8.4%	21	8.4%	20	8.7%	25	9.0%	30	9.7%
<b>Total April</b>	<b>7,566</b>	<b>-0.11%</b>	<b>7,775</b>	<b>-0.23%</b>	<b>7,968</b>	<b>0.28%</b>	<b>8,027</b>	<b>-0.14%</b>	<b>8,099</b>	<b>-0.42%</b>	<b>8,072</b>	<b>0.02%</b>	<b>8,129</b>	<b>-0.31%</b>	<b>8,158</b>	<b>0.05%</b>	<b>8,085</b>	<b>-0.15%</b>	<b>8,172</b>	<b>-0.08%</b>	<b>8,182</b>	<b>-0.34%</b>
Year-to-Year Change																						
Original Estimate	7,584	2	7,612	163	7,612	356	7,932	85	8,089	10	8,025	47	8,074	55	8,193	(35)	8,143	(65)	8,022	150	8,143	39

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	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate
	%	%	%	%	%	%	%	%	%	%	%
	May	May	May	May	May	May	May	May	May	May	May
<b>MAY</b>											
Liberty	2,054	2,058	2,320	2,296	2,392	2,399	2,521	2,575	2,532	2,609	2,599
LHS Sp Ed	58	58	65	65	66	57	41	86	62	48	55
Freedom	2,395	2,394	2,421	2,514	2,555	2,494	2,457	2,409	2,361	2,401	2,417
FHS Sp Ed	43	43	53	53	40	36	54	71	61	50	54
Heritage	2,230	2,238	2,432	2,442	2,446	2,453	2,511	2,511	2,526	2,507	2,526
HHS Sp Ed	35	35	15	30	29	39	28	46	66	60	55
La Paloma	171	176	178	159	175	168	161	122	202	162	175
Bridgeway (LP)	27	0	0	0	0	0	0	0	0	0	0
Indep Study	425	350	373	348	290	327	254	208	184	214	189
Gateway	39	39	58	52	55	44	50	53	52	47	54
NPS	18	16	17	14	14	13	22	21	21	26	30
<b>Total May</b>	<b>7,495</b>	<b>7,407</b>	<b>7,932</b>	<b>7,973</b>	<b>8,062</b>	<b>8,030</b>	<b>8,099</b>	<b>8,102</b>	<b>8,067</b>	<b>8,124</b>	<b>8,155</b>
Year-to-Year Change	2.67%	-1.17%	7.09%	0.52%	1.12%	-0.40%	0.86%	0.04%	-0.45%	0.71%	0.38%
Original Estimate	7,545 (50)	7,584 (177)	7,584 (348)	7,969 (16)	8,054 (8)	8,015 (15)	8,026 (74)	8,167 (65)	8,051 (16)	7,965 (129)	8,118 (37)
<b>CBEDS</b>	<b>7,704</b>	<b>7,916</b>	<b>8,087</b>	<b>8,186</b>	<b>8,199</b>	<b>8,219</b>	<b>8,320</b>	<b>8,304</b>	<b>8,222</b>	<b>8,305</b>	<b>8,325</b>
<b>CBEDS Increase</b>	<b>100</b>	<b>212</b>	<b>171</b>	<b>99</b>	<b>13</b>	<b>20</b>	<b>101</b>	<b>(16)</b>	<b>(82)</b>	<b>83</b>	<b>20</b>
<b>P-2/CBEDS</b>	<b>7,309</b>	<b>7,498</b>	<b>7,654</b>	<b>7,770</b>	<b>7,789</b>	<b>7,821</b>	<b>7,935</b>	<b>7,885</b>	<b>7,798</b>	<b>7,895</b>	<b>8,145</b>
<b>P-1 (A1-12)</b>	<b>253</b>	<b>189</b>	<b>156</b>	<b>116</b>	<b>19</b>	<b>32</b>	<b>114</b>	<b>(50)</b>	<b>(87)</b>	<b>97</b>	<b>251</b>
<b>ADA Increase</b>	<b>99.23%</b>	<b>99.20%</b>	<b>99.97%</b>	<b>99.97%</b>	<b>99.18%</b>	<b>99.00%</b>	<b>99.74%</b>	<b>99.80%</b>	<b>99.80%</b>	<b>99.38%</b>	<b>99.82%</b>
<b>P-2 (A1-12)</b>	<b>7,253</b>	<b>7,438</b>	<b>7,575</b>	<b>7,690</b>	<b>7,725</b>	<b>7,742</b>	<b>7,835</b>	<b>7,869</b>	<b>7,782</b>	<b>7,530</b>	<b>7,769</b>
<b>ADA Increase</b>	<b>157</b>	<b>185</b>	<b>137</b>	<b>115</b>	<b>35</b>	<b>18</b>	<b>93</b>	<b>34</b>	<b>(87)</b>	<b>(253)</b>	<b>239</b>
<b>P-2 to April</b>	<b>95.9%</b>	<b>95.7%</b>	<b>95.1%</b>	<b>95.8%</b>	<b>95.4%</b>	<b>95.9%</b>	<b>96.4%</b>	<b>96.5%</b>	<b>96.3%</b>	<b>92.1%</b>	<b>95.0%</b>

**Liberty Union High School District**

**Elementary School District Enrollment (CBEDS)**

								Actuals	Projected
	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21-22	22-23
<b>BRENTWOOD</b>	0.78%	1.02%	2.26%	3.51%	2.80%	1.62%	1.41%	-1.13%	-0.88%
Adams Middle 6-7	735	799	757	729	766	729	720	705	699
Adams Middle 8	371	368	406	442	363	420	364	397	394
Brentwood K-5	594	621	669	712	764	805	747	727	721
Edna Hill Middle 6-7	605	621	661	652	638	623	637	630	624
Edna Hill Middle 8	293	316	327	358	338	332	294	323	320
Garin K-5	643	591	603	607	653	731	727	738	732
Loma Vista K-5	621	668	666	634	613	617	585	603	598
Marsh Creek K-5	693	673	681	678	732	765	751	720	714
Mary Casey Black K-5	551	606	628	669	722	695	677	656	650
Pioneer K-5	879	880	894	901	876	892	874	903	895
Paul Krey K-5	893	871	874	873	859	825	801	762	755
Ron Nunn K-5	546	532	553	608	650	660	645	634	628
Bristow Middle 6-7	745	781	784	755	796	774	740	755	748
Bristow Middle 8	377	384	388	410	397	408	402	359	356
Independent Study COVID K-7								189	187
Independent Study COVID 8								20	20
Non-Public School 8	4	11	1	3	10	7	3	3	3
<b>Total Brentwood</b>	<b>8,550</b>	<b>8,722</b>	<b>8,892</b>	<b>9,031</b>	<b>9,177</b>	<b>9,283</b>	<b>8,967</b>	<b>9,124</b>	<b>9,044</b>
Percent Growth	1.51%	3.01%	4.00%	1.59%	1.64%	1.17%	-3.44%	1.69%	-0.89%

<b>BYRON</b>	-1.78%	-2.37%	0.63%	-0.22%	-1.58%	-3.90%	-4.92%	-5.15%	-5.52%
Discovery Bay K-5	496	501	489	469	418	416	400	402	380
Excelsior Middle 6-7	373	388	392	373	387	339	325	304	287
Excelsior Middle 8	198	185	198	207	182	189	180	159	150
Timber Point K-5	540	563	521	537	488	484	410	382	361
Byron Independent St 5-6	0	0	0	0	0	0	5	0	0
Independent Study COVID K-7								16	16
Independent Study COVID 8								4	4
Non-Public School	0	0	0	0	0	1	0	1	0
<b>Total Byron</b>	<b>1,607</b>	<b>1,637</b>	<b>1,600</b>	<b>1,586</b>	<b>1,475</b>	<b>1,429</b>	<b>1,320</b>	<b>1,268</b>	<b>1,198</b>
Percent Growth	-0.59%	1.86%	-2.30%	-0.86%	-6.94%	-2.90%	-7.39%	-3.64%	-5.30%

<b>KNIGHTSEN</b>	0.85%	6.36%	5.61%	5.10%	5.92%	4.02%	0.73%	-2.02%	-1.50%
Knightsen Elementary K-7	468	480	351	342	288	296	272	259	255
Knightsen Elementary 8	64	54	60	54	76	23	34	32	32
Old River Elementary K-6	0	0	175	201	268	261	275	273	269
Old River Elementary 8	0	0	0	0	0	25	27	23	23
Non-Public Schools	0	0	0	0	0	0	0	0	0
<b>Total Knightsen</b>	<b>532</b>	<b>534</b>	<b>586</b>	<b>597</b>	<b>632</b>	<b>605</b>	<b>608</b>	<b>587</b>	<b>578</b>
Percent Growth	10.81%	0.42%	9.77%	2.06%	5.97%	-4.52%	0.47%	-3.47%	-1.45%

<b>OAKLEY</b>	2.28%	2.12%	1.43%	0.71%	1.89%	2.51%	0.00%	-3.12%	-2.64%
Almond Grove K-5	310	381	449	493	514	541	513	496	483
Delta Vista 6-7	526	517	506	586	609	583	575	586	571
Delta Vista 8	269	272	264	267	295	320	298	283	276
Gehring K-5	718	765	783	805	786	757	694	667	649
Iron House K-5	686	729	737	727	807	504	521	463	451
Laurel K-5	576	519	462	475	488	447	375	352	343
O'Hara Park Middle 6-7	541	588	607	561	530	531	497	487	474
O'Hara Park Middle 8	327	276	267	311	283	258	239	264	257
Oakley K-5	461	435	409	448	418	390	397	389	379
Summer Lake K-5	0	0	0	0	0	346	341	480	467
Vintage Parkway K-5	527	523	529	523	534	512	484	446	434
Non-Public Schools	5	3	2	1	3	5	5	3	3
<b>Total Oakley</b>	<b>4,946</b>	<b>5,008</b>	<b>5,015</b>	<b>5,197</b>	<b>5,267</b>	<b>5,194</b>	<b>4,939</b>	<b>4,916</b>	<b>4,786</b>
Percent Growth	1.58%	1.27%	0.14%	3.63%	1.40%	-1.40%	-4.84%	-0.44%	-2.63%

<b>Total Enroll - all Grades</b>	<b>15,635</b>	<b>15,901</b>	<b>16,093</b>	<b>16,411</b>	<b>16,551</b>	<b>16,511</b>	<b>15,834</b>	<b>15,895</b>	<b>15,606</b>
Percent Growth	1.29%	1.70%	1.21%	1.98%	0.85%	-0.24%	-4.10%	0.38%	-1.82%

<b>8th GRADERS</b>	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21-22	22-23
<b>Total Enroll - 8th Grade</b>	<b>1,899</b>	<b>1,855</b>	<b>1,910</b>	<b>2,049</b>	<b>1,934</b>	<b>1,975</b>	<b>1,838</b>	<b>1,860</b>	<b>1,826</b>
Percent Growth	3.09%	-2.32%	2.96%	7.28%	-5.61%	2.12%	-6.94%	1.20%	-1.81%
9th Graders at LHS	642	639	696	702	738	749	680	699	680
percent of total PY 8th Graders	34.85%	33.65%	37.52%	36.75%	36.02%	36.76%	36.51%	36.43%	36.57%
9th Graders at FHS	679	739	654	657	681	654	646	670	633
percent of total PY 8th Graders	36.86%	36.92%	35.28%	34.40%	33.24%	34.30%	33.98%	33.84%	34.04%
9th Graders at HHS	659	673	641	687	740	623	697	635	665
percent of total PY 8th Graders	35.78%	35.44%	34.58%	35.97%	36.12%	35.55%	35.86%	35.85%	35.76%
<b>Total 9th Graders</b>	<b>1,980</b>	<b>2,051</b>	<b>1,991</b>	<b>2,046</b>	<b>2,159</b>	<b>2,026</b>	<b>2,023</b>	<b>2,004</b>	<b>1,978</b>
Cohort Increase	107.5%	108.0%	107.3%	107.1%	105.4%	104.8%	102.4%	109.0%	106.4%
change in 9th over PY	-21.00	71.00	-60.00	55.00	113.00	-133.00	-3.00	-19.00	-25.67

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**Liberty Union High School District**

**Site Allocations**

	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%
	17/18	18/19	19/20	20/21	21/22	22/23
<b>LIBERTY</b>	151.79	150.72	149.99	149.98	150.56	149.66
Allocation per CBEDS	127.00	127.00	127.00	127.00	127.00	127.00
CBEDS (Estimate)	2,557	2,601	2,707	2,742	2,674	2,780
<b>Initial Site Allocation</b>	<b>387,739</b>	<b>393,327</b>	<b>406,789</b>	<b>411,234</b>	<b>402,598</b>	<b>416,060</b>
CBEDS (Actual)	2,541	2,656	2,740	2,742	2,674	2,780
Adjustment	(2,032)	6,985	4,191	0	0	0
<b>Final Site Allocation</b>	<b>385,707</b>	<b>400,312</b>	<b>410,980</b>	<b>411,234</b>	<b>402,598</b>	<b>416,060</b>
Prior Year Carry-Over	0	0	0	0	0	0
<b>Total LHS</b>	<b>385,707</b>	<b>400,312</b>	<b>410,980</b>	<b>411,234</b>	<b>402,598</b>	<b>416,060</b>
<b>FREEDOM</b>	151.18	151.33	151.75	152.20	152.51	151.81
Allocation per CBEDS	127.00	127.00	127.00	127.00	127.00	127.00
CBEDS (Estimate)	2,661	2,605	2,517	2,500	2,470	2,539
<b>Initial Site Allocation</b>	<b>400,947</b>	<b>393,835</b>	<b>382,659</b>	<b>380,500</b>	<b>376,690</b>	<b>385,453</b>
CBEDS (Actual)	2,605	2,589	2,545	2,500	2,470	2,539
Adjustment	(7,112)	(2,032)	3,556	0	0	0
<b>Final Site Allocation</b>	<b>393,835</b>	<b>391,803</b>	<b>386,215</b>	<b>380,500</b>	<b>376,690</b>	<b>385,453</b>
Prior Year Carry-Over	0	0	0	0	0	0
<b>Total FHS</b>	<b>393,835</b>	<b>391,803</b>	<b>386,215</b>	<b>380,500</b>	<b>376,690</b>	<b>385,453</b>
<b>HERITAGE</b>	151.32	151.33	151.28	151.43	150.70	151.05
Allocation per CBEDS	127.00	127.00	127.00	127.00	127.00	127.00
CBEDS (Estimate)	2,508	2,590	2,644	2,579	2,658	2,619
<b>Initial Site Allocation</b>	<b>381,516</b>	<b>391,930</b>	<b>398,788</b>	<b>390,533</b>	<b>400,566</b>	<b>395,613</b>
CBEDS (Actual)	2,590	2,589	2,595	2,579	2,658	2,619
Adjustment	10,414	(127)	(6,223)	0	0	0
<b>Final Site Allocation</b>	<b>391,930</b>	<b>391,803</b>	<b>392,565</b>	<b>390,533</b>	<b>400,566</b>	<b>395,613</b>
Prior Year Carry-Over	0	0	0	0	0	0
<b>Total HHS</b>	<b>391,930</b>	<b>391,803</b>	<b>392,565</b>	<b>390,533</b>	<b>400,566</b>	<b>395,613</b>
<b>LA PALOMA</b>						
Allocation per CBEDS	206.01	216.31	227.13	227.13	227.13	227.13
CBEDS (Estimate)	162	182	164	150	135	164
<b>Initial Site Allocation</b>	<b>33,374</b>	<b>39,369</b>	<b>37,249</b>	<b>34,069</b>	<b>30,663</b>	<b>37,249</b>
CBEDS (Actual)	188	169	143	150	135	164
Adjustment	5,356	(2,812)	(4,770)	0	0	0
<b>Final Site Allocation</b>	<b>38,731</b>	<b>36,557</b>	<b>32,480</b>	<b>34,069</b>	<b>30,663</b>	<b>37,249</b>
Prior Year Carry-Over	0	0	0	0	0	0
<b>Total LAP</b>	<b>38,731</b>	<b>36,557</b>	<b>32,480</b>	<b>34,069</b>	<b>30,663</b>	<b>37,249</b>
<b>INDEPENDENCE</b>						
Allocation per CBEDS	107.78	113.17	118.83	118.83	118.83	118.83
CBEDS (Estimate)*	357	266	300	260	225	177
<b>Initial Site Allocation</b>	<b>38,477</b>	<b>30,103</b>	<b>35,648</b>	<b>30,895</b>	<b>26,737</b>	<b>21,033</b>
CBEDS (Actual)	311	302	257	260	225	177
Adjustment	(4,958)	4,074	(5,110)	0	0	0
<b>Final Site Allocation</b>	<b>33,519</b>	<b>34,177</b>	<b>30,538</b>	<b>30,895</b>	<b>26,737</b>	<b>21,033</b>
Prior Year Carry-Over	0	0	0	0	0	0
<b>Total IHS</b>	<b>33,519</b>	<b>34,177</b>	<b>30,538</b>	<b>30,895</b>	<b>26,737</b>	<b>21,033</b>
	8,235	8,305	8,280	8,231	8,162	8,279
<b>Total Site Allocations</b>	<b>1,243,722</b>	<b>1,254,652</b>	<b>1,252,778</b>	<b>1,247,231</b>	<b>1,237,253</b>	<b>1,255,408</b>
	1.0%	1.9%	1.8%	1.3%	0.5%	0.9%

Additional allocation for each comprehensive site at \$42,000 for Athletics plus \$21,000 for lab fees  
 Total District wide allocation of \$126,000 for Athletics and \$63,000 for Lab Fees

\*Independence includes GATEWAY enrollment as of 2016-17

Liberty Union High School District

**Personnel (FTE by Resource)**

	19/20		20/21		21/22		22/23	
<b>0000 Unrestricted Resource</b>								
Certificated (inc Lib/Couns)	179.450	2.82	203.440	23.99	221.120	17.68	240.260	19.14
Classified	114.813	0.81	110.750	(4.06)	110.438	(0.31)	110.438	0.00
Management	24.450	0.00	24.450	0.00	24.450	0.00	24.450	0.00
<b>Total</b>	<b>** 318.713</b>	<b>3.63</b>	<b>** 338.640</b>	<b>19.93</b>	<b>** 356.008</b>	<b>17.37</b>	<b>** 375.148</b>	<b>19.14</b>
<b>0787 LCFF Supplemental</b>								
Certificated	19.670	1.51	19.880	0.21	20.410	0.53	19.510	(0.90)
Classified	8.250	0.00	8.250	0.00	8.400	0.15	8.400	0.00
Management	1.600	1.00	2.100	0.50	2.050	(0.05)	2.050	0.00
<b>Total</b>	<b>29.520</b>	<b>2.51</b>	<b>30.230</b>	<b>0.71</b>	<b>30.860</b>	<b>0.63</b>	<b>29.960</b>	<b>(0.90)</b>
<b>1400 Education Protection</b>	11.0%		11.0%		11.0%		11.0%	
Certificated	114.490	1.83	87.090	(27.40)	63.000	(24.09)	46.000	(17.00)
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>114.490</b>	<b>1.83</b>	<b>87.090</b>	<b>(27.40)</b>	<b>63.000</b>	<b>(24.09)</b>	<b>46.000</b>	<b>(17.00)</b>
<b>0022 Continuation Education</b>	11.0%		11.0%		11.0%		11.0%	
Certificated	10.000	0.00	10.000	0.00	10.000	0.00	10.000	0.00
Classified	4.000	0.00	2.875	(1.13)	3.125	0.25	3.125	0.00
Management	0.900	0.00	0.900	0.00	0.900	0.00	0.900	0.00
<b>Total</b>	<b>14.900</b>	<b>0.00</b>	<b>13.775</b>	<b>(1.13)</b>	<b>14.025</b>	<b>0.25</b>	<b>14.025</b>	<b>0.00</b>
<b>3010 ESEA Title I</b>								
Certificated	0.170	0.00	0.170	0.00	0.340	0.17	0.340	0.00
Classified	1.750	0.00	1.750	0.00	2.750	1.00	2.750	0.00
Management	0.100	0.00	0.100	0.00	0.150	0.05	0.150	0.00
<b>Total</b>	<b>2.020</b>	<b>0.00</b>	<b>2.020</b>	<b>0.00</b>	<b>3.240</b>	<b>1.22</b>	<b>3.240</b>	<b>0.00</b>
<b>3182 ESSA</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.400	0.40	0.000	(0.40)
<b>Total</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>0.400</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>
<b>3213 ESSER III</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	0.000	0.00	0.000	0.00	1.000	1.00	1.000	0.00
Management	0.000	0.00	0.000	0.00	0.600	0.60	4.000	3.40
<b>Total</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>1.600</b>	<b>0.00</b>	<b>5.000</b>	<b>0.00</b>
<b>3219 ESSER III Set Aside</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	9.000	9.00
Classified	0.000	0.00	0.000	0.00	1.000	1.00	0.000	(1.00)
Management	0.000	0.00	0.000	0.00	0.600	0.60	0.000	(0.60)
<b>Total</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>1.600</b>	<b>0.00</b>	<b>9.000</b>	<b>0.00</b>
<b>4035 Title II</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	0.500	0.00	0.500	0.00	0.500	0.00	0.500	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>0.500</b>	<b>0.00</b>	<b>0.500</b>	<b>0.00</b>	<b>0.500</b>	<b>0.00</b>	<b>0.500</b>	<b>0.00</b>

Liberty Union High School District

**Personnel (FTE by Resource)**

	19/20		20/21		21/22		22/23	
<b>4203 Title III</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	0.750	0.00	0.750	0.00	0.600	(0.15)	0.600	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>0.750</b>	<b>0.00</b>	<b>0.750</b>	<b>0.00</b>	<b>0.600</b>	<b>0.00</b>	<b>0.600</b>	<b>0.00</b>
<b>6266 Educator Effectiveness</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	4.500	4.50
Classified	0.750	0.00	0.750	0.00	0.600	(0.15)	0.000	(0.60)
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>0.750</b>	<b>0.00</b>	<b>0.750</b>	<b>0.00</b>	<b>0.600</b>	<b>0.00</b>	<b>4.500</b>	<b>0.00</b>
<b>6500</b>								
<b>6546 Special Education</b>								
Certificated (inc Psychs)	57.500	3.00	59.000	1.50	57.500	(1.50)	61.500	4.00
Classified	75.751	3.34	85.189	9.44	96.438	11.25	101.680	5.24
Management	4.500	0.50	3.000	(1.50)	3.000	0.00	4.000	1.00
<b>Total</b>	<b>137.751</b>	<b>6.84</b>	<b>147.189</b>	<b>9.44</b>	<b>156.938</b>	<b>9.75</b>	<b>167.180</b>	<b>10.24</b>
<b>7422 IPI Grant</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	1.000	1.00	1.000	0.00
<b>Total</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>1.000</b>	<b>0.00</b>	<b>1.000</b>	<b>0.00</b>
<b>7425 ELO Grant</b>								
Certificated	0.000	0.00	0.000	0.00	12.370	12.37	0.000	(12.37)
Classified	0.000	0.00	0.000	0.00	1.000	1.00	1.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>13.370</b>	<b>0.00</b>	<b>1.000</b>	<b>0.00</b>
<b>7426 ELO Para Grant</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	0.000	0.00	0.000	0.00	0.750	0.75	0.750	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>	<b>0.750</b>	<b>0.00</b>	<b>0.750</b>	<b>0.00</b>
<b>8150 Routine Repair &amp; Maint</b>								
Certificated	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Classified	8.500	0.00	9.000	0.50	9.500	0.50	11.500	2.00
Management	1.000	0.00	1.000	0.00	2.000	1.00	2.000	0.00
<b>Total</b>	<b>9.500</b>	<b>0.00</b>	<b>10.000</b>	<b>0.00</b>	<b>11.500</b>	<b>0.00</b>	<b>13.500</b>	<b>0.00</b>
<b>6387</b>								
<b>6388 CTEIG/K12SWP</b>								
Certificated	16.370	(0.66)	17.210	0.84	23.170	5.96	22.190	(0.98)
Classified	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Management	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
<b>Total</b>	<b>16.370</b>	<b>(0.66)</b>	<b>17.210</b>	<b>0.84</b>	<b>23.170</b>	<b>5.96</b>	<b>22.190</b>	<b>(0.98)</b>
<b>Certificated (inc psychs)</b>	<b>399.180</b>	<b>9.69</b>	<b>398.320</b>	<b>(0.86)</b>	<b>407.910</b>	<b>9.59</b>	<b>413.300</b>	<b>5.39</b>
<b>Classified</b>	<b>214.314</b>	<b>4.16</b>	<b>219.064</b>	<b>4.75</b>	<b>234.501</b>	<b>15.44</b>	<b>241.743</b>	<b>7.24</b>
<b>Management</b>	<b>32.550</b>	<b>1.00</b>	<b>31.550</b>	<b>(1.00)</b>	<b>34.550</b>	<b>3.00</b>	<b>38.550</b>	<b>4.00</b>
<b>Total General Fund</b>	<b>646.044</b>	<b>14.85</b>	<b>648.934</b>	<b>2.89</b>	<b>676.961</b>	<b>28.03</b>	<b>693.593</b>	<b>16.63</b>
	7.72%		7.72%		7.72%		7.72%	

Liberty Union High School District

**Personnel (FTE by Resource)**

	19/20	20/21	21/22	22/23
<b>Enrollment in Jan</b> (less SE, LAP, IS)				
<b>Certificated</b> (less LAP, SE, IS, Lib, Couns)	<b>382.81</b> -	<b>381.11</b> -	<b>372.37</b> -	<b>377.61</b> -
	4.13%	4.13%	4.13%	4.13%
<b>ADULT ED FUND - 11</b>				
Certificated	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Classified	7.925 0.00	7.175 (0.75)	7.675 0.50	7.675 0.00
Management	1.450 0.00	1.450 0.00	1.450 0.00	1.450 0.00
<b>Total Adult Education Fund</b>	<b>9.375</b> 0.00	<b>8.625</b> 0.00	<b>9.125</b> 0.00	<b>9.125</b> 0.00
<b>CAFETERIA FUND - 13</b>				
Liberty High School	5.250 0.00	5.250 0.00	4.563 (0.69)	4.563 0.00
Freedom High School	5.156 0.00	4.719 (0.44)	4.969 0.25	4.969 0.00
Heritage High School	4.250 0.00	4.438 0.19	4.062 (0.38)	4.062 0.00
Management	1.000 0.00	1.000 0.00	1.000 0.00	1.000 0.00
<b>Total Cafeteria Fund</b>	<b>15.656</b> (1.19)	<b>15.406</b> (1.19)	<b>14.594</b> (1.19)	<b>14.594</b> (1.19)
<b>TRANSPORTATION - 63</b>				
Certificated	0.000 0.00	0.000 0.00	0.000 0.00	0.000 0.00
Classified	27.969 1.37	28.407 1.37	28.376 1.37	28.376 1.37
Management	2.000 0.00	2.000 0.00	2.000 0.00	2.000 0.00
<b>Total Transportation</b>	<b>29.969</b> 1.37	<b>30.407</b> 1.37	<b>30.376</b> 1.37	<b>30.376</b> 1.37
	701.04	703.37	731.06	747.69

Liberty Union High School District

**Capital Leases & Long Term Liabilities**

**CAPITAL LEASES:**

(note 7 of Financial Statements)

**La Paloma, Final Phase of Heritage High, Cisco Technology Upgrade**

Year Ended June 30	Payment
2022	1,776,204
2023	645,263
2,024.00	460,090
2,025.00	460,090
2026-2030	1,840,362
<b>Total Payments</b>	<b>5,182,009</b>
<b>Interest</b>	<b>(644,089)</b>
<b>Present Value</b>	<b>4,537,920</b>

**LONG-TERM LIABILITIES:**

(note 11 of Financial Statements)

	Balances 7/1/21	Additions	Deductions	Balances 6/30/21	Due w/in 1 yr
Compensated Absences	410,668	387,217	410,668	387,217	387,217
Genl Obligation Bonds	89,275,000	94,080,000	35,400,000	147,955,000	6,170,000
Bond Premium	4,659,849	3,270,313	372,661	7,557,501	403,130
Capital Leases	6,565,700	0	1,567,689	4,998,011	1,619,211
Other Post Emp Benefits	15,081,718	4,679,100	182,878	19,577,940	
Net Pension Liability	83,869,705	8,459,721	0	92,329,426	
<b>TOTAL</b>	<b>199,862,640</b>	<b>110,876,351</b>	<b>37,933,896</b>	<b>272,805,095</b>	<b>8,579,558</b>

LIBERTY UNION HIGH SCHOOL DISTRICT  
CAPITAL LEASES LONG TERM LIABILITY DETAIL

	<u>Fund 25</u>	<u>Fund 01</u> <small>duo 932</small>	<u>Fund 01</u> <small>duo 610</small>	
	KNN	La Paloma	Cisco Technology*	
	<u>Construction</u>	<u>La Paloma</u>	<u>Upgrade</u>	<u>Totals</u>
<u>Asset Cost</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Amount Financed</u>	5,550,658	8,515,397	7,775,891	21,841,946
<u>Total Payments</u>				
2022/23	370,346	463,317		833,663
2023/24	0	463,317		463,317
2024/25	0	463,317		463,317
2025/26	0	463,317		463,317
2026/27	0	463,317		463,317
2027/28	0	463,317		463,317
2028/29	0	463,317		463,317
2029/30	0	463,317		463,317
Pyr Pymts	<u>5,180,312</u>	<u>4,808,856</u>	<u>7,775,891</u>	17,765,059
Fut Pymts	<u>370,346</u>	<u>3,706,539</u>	<u>0</u>	4,076,885
Total	<u>5,550,658</u>	<u>8,515,395</u>	<u>7,775,891</u>	21,841,944
<u>Principal Payments</u>	4,000,000	6,020,000	7,057,428	17,077,428
<u>Interest Payments</u>	1,550,658	2,495,397	718,463	4,764,518
<u>Total Payments</u>	<u>5,550,658</u>	<u>8,515,397</u>	<u>7,775,891</u>	<u>21,841,946</u>

\*Paid in full in 2021-22

**2022-23 Debt Service Payments**

<b>OBJ</b>	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2022-23</b>	<b>Bank</b>
	<b>Heritage</b>			
7439	25-0000-0000-9100-000-0-000-7439	COP/DEBT SERVICE PMT	279,929.00	Capital One
7438	25-0000-0000-9100-000-0-000-7438	COPS INTEREST PAYMENT	90,417.00	Capital One
			<u>370,346.00</u>	
	<b>LA PALOMA</b>			
7439	01-0000-0000-9100-050-0-932-7439	LAP COP DEBT PAYMENT	287,152.00	Zion acct end # 9002
7438	01-0000-0000-9100-050-0-932-7438	LAP COP INTEREST PYMT	176,165.00	Zion acct end # 9002
			<u>463,317.00</u>	

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**Liberty Union High School District**

**GO Bond Amortization**

<b>Date</b>	<b>Payments</b>	<b>Principal</b>	<b>Interest</b>	<b>Issued (Redeem)</b>	<b>Balance</b>
<b>Beginning</b>					
00/01	22,302,278	20,345,000	1,957,278	19,360,000	31,780,000
01/02	1,673,675	330,000	1,343,675	22,357,658	53,807,658
02/03	3,237,939	1,220,000	2,017,939	567,375	53,155,033
03/04	3,511,958	1,390,000	2,121,958	18,195,716	69,960,749
04/05	4,251,958	1,565,000	2,686,958	1,395,501	69,791,250
05/06	4,574,364	1,915,000	2,659,364	356,875	68,233,125
06/07	4,485,456	1,901,219	2,584,237		66,331,906
07/08	4,558,486	2,130,186	2,428,300		64,201,720
08/09	4,715,222	2,412,715	2,302,507		61,789,005
09/10	4,603,397	1,791,997	2,811,400		59,997,008
10/11	6,046,850	3,316,986	2,729,864	3,149,978	59,830,000
<b>11/12</b>	<b>5,422,265</b>	<b>2,700,000</b>	<b>2,722,265</b>		<b>57,130,000</b>
12/13	5,249,415	2,650,000	2,599,415	(1,340,000)	53,140,000
<b>GO Bond Refunding</b>					
13/14	4,276,016	2,135,000	2,141,016		51,005,000
14/15	4,274,538	2,235,000	2,039,538		48,770,000
15/16	4,240,400	2,295,000	1,945,400		46,475,000
16/17	4,246,088	2,375,000	1,871,088		44,100,000
17/18	4,259,588	2,475,000	1,784,588	60,000,000	101,625,000
18/19	10,784,338	6,845,000	3,939,338		94,780,000
19/20	9,215,710	5,505,000	3,710,710		89,275,000
20/21	8,897,688	5,400,000	3,497,688		83,875,000
21/22	6,274,063	2,955,000	3,319,063		80,920,000
22/23	6,406,963	3,230,000	3,176,963		77,690,000
23/24	6,484,388	3,460,000	3,024,388		74,230,000
24/25	6,555,913	3,680,000	2,875,913		70,550,000
2026-2030	32,840,031	21,000,000	11,840,031		49,550,000
2031-2035	17,983,519	9,625,000	8,358,519		39,925,000
2036-2040	17,407,194	10,465,000	6,942,194		29,460,000
2041-2045	20,561,400	16,180,000	4,381,400		13,280,000
2046-2050	14,103,600	13,280,000	823,600		0
<b>TOTALS</b>	<b>178,811,436</b>	<b>113,140,000</b>	<b>65,671,436</b>		

<b>Bond</b>	<b>Debt Service 6/30/2021</b>
Liberty Union 2001	3,184,874
Liberty Union 1988	1,503,548
Liberty Union 1994	3,595,347
Liberty Union 2016	60,000,000
Liberty Union 2020	62,000,000

**Liberty Union High School District**

**Assessed Valuation**

Year	Assessed Valuation	Percent Change	Tax Rate per \$100	Bonding Capacity	Outstanding Debt	Net Capacity
87/88	1,569,948,993		0.0000	19,624,362		
88/89	1,723,563,519	9.78%	0.0280	21,544,544	5,000,000	23.2%
89/90	1,894,248,052	9.90%	0.0260	23,678,101	4,930,000	20.8%
90/91	2,072,613,389	9.42%	0.0500	25,907,667	4,860,000	18.8%
91/92	2,615,633,260	26.20%	0.0450	32,695,416	4,775,000	14.6%
92/93	2,798,488,606	6.99%	0.0351	34,981,108	10,890,000	31.1%
93/94	2,945,548,033	5.25%	0.0298	36,819,350	10,375,000	28.2%
94/95	3,032,708,087	2.96%	0.0560	37,908,851	22,080,000	58.2%
95/96	3,125,583,945	3.06%	0.0789	39,069,799	34,775,000	89.0%
96/97	3,253,423,602	4.09%	0.0757	40,667,795	34,455,000	84.7%
97/98	3,391,977,561	4.26%	0.0766	42,399,720	34,050,000	80.3%
98/99	3,614,704,315	6.57%	0.0757	45,183,804	33,495,000	74.1%
99/00	4,107,986,191	13.65%	0.0697	51,349,827	32,765,000	63.8%
00/01	4,656,342,650	13.35%	0.0630	58,204,283	31,780,000	54.6%
01/02	5,436,357,809	16.75%	0.0372	67,954,473	53,807,658	79.2%
02/03	6,413,134,539	17.97%	0.0425	80,164,182	53,155,033	66.3%
03/04	7,559,426,837	17.87%	0.0350	94,492,835	69,960,749	74.0%
04/05	9,044,303,689	19.64%	0.0489	113,053,796	69,791,250	61.7%
05/06	10,940,993,445	20.97%	0.0379	136,762,418	68,233,125	49.9%
06/07	13,622,663,763	23.51%	0.0331	170,283,297	66,331,906	39.0%
07/08	15,621,462,306	12.67%	0.0276	195,268,279	64,201,720	32.9%
08/09	14,519,508,882	-10.05%	0.0289	181,493,861	61,789,005	34.0%
09/10	11,863,043,097	-22.30%	0.0376	148,288,039	59,997,008	40.5%
10/11	11,413,507,825	-3.79%	0.0390	142,668,848	59,830,000	41.9%
11/12	10,895,556,004	-4.54%	0.0386	136,194,450	57,130,000	41.9%
12/13	10,891,696,790	-0.04%	0.0350	136,146,210	53,140,000	39.0%
13/14	11,741,822,329	7.81%	0.0350	146,772,779	51,005,000	34.8%
14/15	13,730,666,334	16.94%	0.0273	171,633,329	48,770,000	28.4%
15/16	15,062,649,337	9.70%	0.0237	188,283,117	46,475,000	24.7%
16/17	16,431,034,610	9.08%	0.0217	205,387,933	44,100,000	21.5%
17/18	17,732,009,987	7.92%	0.0450	221,650,125	101,625,000	45.8%
18/19	19,015,860,817	7.24%	0.0182	237,698,260	94,780,000	39.9%
19/20	20,411,230,743	7.34%	0.0178	255,140,384	89,275,000	35.0%
20/21	21,609,762,668	5.87%	0.0370	270,122,033	83,875,000	31.1%
21/22	22,756,157,252	5.30%	0.0360	284,451,966	80,920,000	28.4%

**Assessed Valuation**  
**Historical 4-Year Average 7.49%**

**Estimate based on Avg**

14/15	12,621,345,175	7.49%	0.0273	157,766,815	48,770,000	30.9%
15/16	14,759,163,818	16.94%	0.0237	184,489,548	46,475,000	25.2%
16/17	16,190,919,195	9.70%	0.0217	202,386,490	44,100,000	21.8%
17/18	17,661,803,558	9.08%	0.0450	220,772,544	101,625,000	46.0%
18/19	19,060,228,678	7.92%	0.0182	238,252,858	94,780,000	39.8%
19/20	20,440,246,534	7.24%	0.0178	255,503,082	89,275,000	34.9%
20/21	21,940,136,840	7.34%	0.0178	274,251,710	83,875,000	30.6%
21/22	23,228,444,967	5.87%	1.0178	290,355,562	80,920,000	27.9%
22/23	24,460,710,397	5.30%	1.0178	305,758,880	77,690,000	25.4%

Bonding Capacity is 1.25% of Assessed Valuation. Financial Hardship is when OS debt exceeds 60% of AV.

Targeted Maximum Rate = \$57.50 per \$100,000 AV

Contra Costa County Tax Assessor = (925) 646-2225.

HHS 007-100-022-8	60.00 Acres	3,185,758
HHS 007-100-037	?? Acres	100
LHS 013-022-001-5	45.50 Acres	46
LHS 013-041-006-1	"	2,382
LHS 013-212-008	2.74 Acres	276,906
DO 013-030-002-3	3.80 Acres	2,630
FHS 034-050-001	47.97 Acres	
FHS 034-050-002	"	805,000
FHS 034-050-003-2	"	1,060,399
CEC 013-050-003-6	5.47 Acres	444,712
CEC 013-050-009-3	"	444,986
LAP 019-050-013-2	1.56 Acres	44,341
LAP 019-050-035-5	"	67,942
LAP 019-050-039	5.00 Acres	400,265
LAP 019-050-112	"	400,000
<b>172.04 Total Acres</b>		<b>7,135,467</b>

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Liberty Union High School District

## Fund Summary - 2022-23 Original Budget

Description	Fund 01 General	Fund 11 Adult Ed	Fund 13 Cafeteria	Fund 14 Def Maint	Fund 17 Special Res	Fund 21 Bond	Fund 25 Cap Facil	Fund 40 Spc Rsv Prj	Fund 51 Bond Int	Fund 63 Enterprise	Fund 73 Scholar	Total All Funds
<b>Beginning Balance</b>	19,219,119	810,222	22,174	1,318,543	2,928,422	27,342,610	7,940,050	4,606,927	8,720,120	0	43,096	72,951,283
<b>Revenues</b>												
LCFF Revenue	92,411,542	0	0	1,200,000	0	0	0	0	0	0	0	93,611,542
Federal Sources	6,195,615	235,844	1,250,000	0	0	0	0	0	0	0	0	7,681,459
State Sources	10,379,085	1,353,810	188,060	0	0	0	0	0	0	0	0	11,920,955
Local Sources	6,258,942	474,536	152,007	343	10,000	200,000	2,511,000	0	0	4,176,958	0	13,783,786
<b>Total Revenues</b>	<b>115,245,184</b>	<b>2,064,189</b>	<b>1,590,067</b>	<b>1,200,343</b>	<b>10,000</b>	<b>200,000</b>	<b>2,511,000</b>	<b>0</b>	<b>0</b>	<b>4,176,958</b>	<b>0</b>	<b>126,997,741</b>
<b>Expenditures</b>												
Certificated Salaries	48,546,637	800,330	0	0	0	0	0	0	0	0	0	49,346,967
Classified Salaries	14,268,178	380,046	649,892	0	0	0	0	0	0	1,932,320	0	17,230,436
Employee Benefits	30,999,376	543,129	331,895	0	0	0	0	0	0	1,218,692	0	33,093,092
Books & Supplies	3,022,383	123,109	500,000	0	0	0	1,407,530	0	0	753,697	0	5,806,719
Services & Other	15,216,355	268,627	60,530	578,602	0	1,237,543	424,528	20,000	0	272,249	42,745	18,121,179
Capital Outlay	6,240,191	0	0	699,245	0	26,058,000	200,000	0	0	0	0	33,197,436
Other Outgo	2,883,337	39,980	40,000	0	0	0	446,846	0	0	0	0	3,410,163
<b>Total Expenditures</b>	<b>121,176,457</b>	<b>2,155,222</b>	<b>1,582,317</b>	<b>1,277,847</b>	<b>0</b>	<b>27,295,543</b>	<b>2,478,904</b>	<b>20,000</b>	<b>0</b>	<b>4,176,958</b>	<b>42,745</b>	<b>160,205,983</b>
<b>Other Sources/Uses:</b>												
Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
(Transfers Out)/Adj	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>13,287,846</b>	<b>719,189</b>	<b>29,924</b>	<b>1,241,039</b>	<b>2,938,422</b>	<b>247,067</b>	<b>7,972,146</b>	<b>4,586,927</b>	<b>8,720,120</b>	<b>0</b>	<b>351</b>	<b>39,743,032</b>

Liberty Union High School District							
General Fund - 01							
		17/18	18/19	19/20	20/21	21/22	22/23
Description		Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
Beginning Fund Balance - Unrestricted		8,811,822	7,250,441	6,755,499	8,449,769	10,530,288	9,208,402
Beginning Fund Balance - Restricted		5,266,981	4,903,729	5,482,391	6,551,938	14,639,544	10,010,717
<b>BEGINNING FUND BALANCE - TOTAL</b>		<b>14,078,803</b>	<b>12,154,171</b>	<b>12,237,891</b>	<b>15,001,707</b>	<b>25,169,832</b>	<b>19,219,119</b>
<b>Revenues</b>							
Revenue LCFF	8010	72,738,568	78,915,085	81,893,433	81,662,176	85,696,021	92,411,542
percent increase		-0.13%	1.87%	5.72%	5.42%	8.59%	12.84%
Federal Sources	8100	2,183,944	2,346,365	3,149,296	7,636,182	6,041,438	6,195,615
State Sources	8300	8,163,410	12,317,116	7,368,261	16,696,235	14,127,270	10,379,085
Local Sources	8600	3,552,630	4,490,983	4,351,587	4,182,484	5,587,594	6,258,942
<b>Total Revenues</b>		<b>86,638,552</b>	<b>98,069,549</b>	<b>96,762,577</b>	<b>110,177,078</b>	<b>111,452,323</b>	<b>115,245,184</b>
percent increase		1.67%	5.37%	3.96%	18.38%	13.65%	19.10%
<b>Expenditures</b>							
Certificated Salaries	1000	37,308,928	38,361,302	39,314,874	40,318,603	44,575,414	48,546,637
Classified Salaries	2000	10,088,879	10,520,928	11,204,429	10,767,599	12,510,875	14,268,178
Employee Benefits	3000	21,199,786	25,786,321	24,101,992	24,418,362	27,427,700	30,999,376
Books & Supplies	4000	4,708,238	4,220,212	2,990,571	5,852,635	5,206,863	3,022,383
Services & Other	5000	11,118,072	12,597,454	13,292,763	13,837,704	16,949,277	15,216,355
Capital Outlay	6000	783,885	411,081	494,619	186,611	4,224,555	6,240,191
Other Outgo	71-7299/74-7499	3,455,905	4,129,614	4,139,085	4,139,085	4,139,085	2,963,317
Direct Support/Indirect Costs	73-7399	(51,352)	(48,450)	(80,000)	(102,000)	(122,310)	(79,980)
<b>Total Expenditures</b>		<b>88,612,341</b>	<b>95,978,462</b>	<b>95,458,333</b>	<b>99,418,599</b>	<b>114,911,459</b>	<b>121,176,457</b>
percent increase		2.13%	4.01%	3.44%	7.73%	19.73%	26.94%
<b>Surplus (Deficit)</b>		<b>(1,973,789)</b>	<b>2,091,088</b>	<b>1,304,244</b>	<b>10,758,479</b>	<b>(3,459,137)</b>	<b>(5,931,273)</b>
<b>Other Sources/Uses</b>							
<b>Transfers In:</b>							
From Other Funds		0	0	200,000	250,000	0	0
<b>Total Transfers In</b>		<b>0</b>	<b>0</b>	<b>200,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b>(Transfers Out):</b>							
Adult Education Fund - 11							
Deferred Maintenance Fund - 14	7615						
To Other Funds	7612	(1,500,000)	(2,007,368)	(500,000)	(450,000)	0	0
<b>Total Transfers Out</b>		<b>(1,500,000)</b>	<b>(2,007,368)</b>	<b>(500,000)</b>	<b>(450,000)</b>	<b>0</b>	<b>0</b>
<b>Net Other Sources/Uses</b>		<b>(1,500,000)</b>	<b>(2,007,368)</b>	<b>(300,000)</b>	<b>(200,000)</b>	<b>(2,491,576)</b>	<b>0</b>
<b>Change in Fund Balance</b>		<b>(3,473,789)</b>	<b>83,720</b>	<b>1,004,244</b>	<b>10,558,479</b>	<b>(5,950,713)</b>	<b>(5,931,273)</b>
<b>ENDING FUND BALANCE</b>		<b>10,605,014</b>	<b>12,237,891</b>	<b>13,242,134</b>	<b>25,560,186</b>	<b>19,219,119</b>	<b>13,287,846</b>
<b>Components of Ending Fund Balance</b>							
<b>Reserved Non-Expendable:</b>							
Revolving Cash	7991	10,000	10,000	10,000	10,000	10,000	10,000
Restricted Balance	7921	4,088,538	5,482,391	5,630,545	15,275,327	10,010,717	3,152,586
Prepaid Expenses		0	0	0	0	0	0
Assigned or Locally Restricted		250,000	45,390	250,000	100,000	300,000	300,000
Reserved for Textbooks		1,400,000	0	0	0	0	0
Reserved for Technology		1,500,000	0	0	0	0	0
Reserved for Supplemental		0	1,002,575	250,000	200,000	0	0
Reserve for Economic Uncert (min 3%)	7910/9770	2,658,370	2,879,354	2,863,750	2,982,558	3,447,344	3,635,294
Reserve for Economic Uncert Board (2%)		1,772,247	1,919,569	1,909,167	1,988,372	2,298,229	2,423,529
Undesignated/Unappropriated	7990	(1,074,141)	898,611	2,328,673	5,003,929	3,152,829	3,766,437
Undesignated Reserve Percent		-1.21%	0.94%	2.44%	5.03%	2.74%	3.11%
<b>ENDING FUND BALANCE</b>		<b>10,605,014</b>	<b>12,237,891</b>	<b>13,242,134</b>	<b>25,560,186</b>	<b>19,219,119</b>	<b>13,287,846</b>

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Liberty Union High School District						
Revenues - 8000						
Description	17/18	18/19	19/20	20/21	21/22	22/23
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
<b>Revenue Limit Sources</b>	<b>8000</b>					
Revenue Limit/ LCFF UR 8011	27,930,734	29,301,156	30,709,721	32,418,328	34,774,450	43,518,470
Education Protection Acct (EPA) UR 8012	11,541,842	13,087,479	12,263,773	7,948,568	7,948,568	5,641,195
Revenue Limit - Prior Year UR 8019	0	5,677	0	0	0	0
HOX UR 8021	194,959	196,941	195,275	195,025	193,304	196,787
Timber Tax & Other Tax Subventioi UR 8022	0	0	0	0	0	0
In Lieu Taxes UR 8029	1,170	0	0	1,257	1,284	1,284
Secured Taxes UR 8041	26,696,189	28,658,626	30,686,486	32,468,906	33,687,462	34,142,521
Unsecured Taxes UR 8042	802,165	840,506	898,798	939,104	980,564	1,011,146
Supplemental Taxes UR 8044	875,505	951,018	951,018	873,878	780,575	780,575
ERAF/SERAF UR 8045	3,439,015	4,059,176	4,213,004	4,600,467	4,700,724	4,581,627
Community Redevelopment Fund 8047	560,649	943,772	943,772	1,189,090	1,267,132	1,267,132
<b>State Allocation Sub-Total (doesn't include Revenue Limit 8011,19)</b>	<b>72,042,228</b>	<b>78,044,351</b>	<b>80,861,847</b>	<b>80,634,623</b>	<b>84,334,063</b>	<b>91,140,737</b>
Special Ed - Rev Limit (Unrestricted) UR 8091	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,108,847)	(1,200,000)
Special Ed - Rev Limit (Restricted) R 8091	0	0	0	0	0	0
Continuation Ed - Rev Limit (Unrestrict UR 8091	0	0	0	0	0	0
Continuation Ed - Rev Limit (Restricted) R 8091	0	0	0	0	0	0
PERS Reduction UR 8092	0	0	0	0	0	0
Property Tax Transfers UR 8097	1,805,187	1,979,581	2,140,433	2,136,400	2,470,805	2,470,805
<b>Total LCFF Revenue Sources</b>	<b>72,738,568</b>	<b>78,915,085</b>	<b>81,893,433</b>	<b>81,662,176</b>	<b>85,696,021</b>	<b>92,411,542</b>
<b>Federal Sources</b>	<b>8100</b>	-0.1%	1.9%	5.7%	5.4%	8.6%
Special Education R 8181	1,256,796	1,443,698	1,456,761	1,480,839	1,529,467	1,559,636
Special Ed Disc Grants 8182						
<b>Federal Sources</b>	<b>8200</b>	-1.2%	3.6%	4.5%	6.2%	5.9%
Special Ed Disc Grants R 8182	90,383	90,751	91,187	91,899	94,766	423,309
Title I R 3010	514,778	479,149	484,841	687,490	641,251	532,967
ARRA - QEIA - Jobs Bill R 8290	0	0	0	0	0	0
VEA Perkins (P=506) R 3550	99,184	102,024	115,441	103,629	119,296	119,296
Drug-Alcohol-Tobacco R 3710	0	0	0	0	0	0
Title II - Teacher Quality R 4035	109,733	141,086	140,934	169,186	195,378	122,925
Title V - Innov Strategy - IASA R 4110	0	0	0	0	0	0
Title III - LEP/Homeless Grant R 4203	57,146	46,434	53,998	57,650	70,437	56,511
Title III - Immigrant R 4201		624	14,687	11,091	10,514	0
ESSA R 5510		0	373,617	471,702	421,432	53,165
Medical/SPED R 5640	0	0	0	0	0	0
All Other U 8290	55,924	42,599	417,829	4,562,697	2,958,897	3,327,806
<b>8200 Sub-Total</b>	<b>927,148</b>	<b>902,667</b>	<b>1,692,534</b>	<b>6,155,343</b>	<b>4,511,971</b>	<b>4,635,979</b>
<b>Total Federal Sources</b>	<b>2,183,944</b>	<b>2,346,365</b>	<b>3,149,295</b>	<b>7,636,182</b>	<b>6,041,438</b>	<b>6,195,615</b>
<b>State Sources</b>	<b>8300</b>	10.4%	3.4%	38.8%	236.6%	157.5%
Revenue Limit Core and Remedial 8311	0	0	0	0	0	0
EIA R 7090	0	0	0	0	0	0
Home to School Transportation RE R 7230	0	0	0	0	0	0
Home to School Transportation SE R 7240	0	0	0	0	0	0
<b>8300 Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Mandated Costs Reimbursement UR 8550	1,587,395	1,887,997	485,300	487,418	496,535	525,000
CELDT/Student Ident/cahsee UR 8590	0	0	0	0	0	0
Pupil Testing UR 8590	2,440	0	0	0	0	0
Class Size Reduction UR 8590	0	0	0	0	0	0
School Safety-0053 UR 8590	0	0	0	0	0	0
CAHSEE UR 8590	0	0	0	0	0	0
APPT/CASHEE/CELDT UR 8590	52,994	16,440	14,676	10,000	10,000	10,000

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Revenues (continued)								
			17/18	18/19	19/20	20/21	21/22	22/23
Description			Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
Site Block Grant	UR	8590	0	0	0	0	0	0
Lottery - Unrestricted	UR	8560	1,150,530	1,354,731	967,158	1,000,000	1,200,000	1,500,000
<b>8500 Sub-Total (Unrestricted)</b>			<b>2,793,359</b>	<b>3,259,188</b>	<b>1,467,134</b>	<b>1,497,418</b>	<b>1,706,535</b>	<b>2,035,000</b>
CA Clean Energy Jobs Act	R	6230	411,166	0	0	0	0	0
Educator Effectiveness	R	6264	0	0	0	0	0	0
Lottery - Restricted	R	6300	300,000	574,470	300,000	225,000	400,000	500,000
PADA	R	6385	75,150	79,650	81,000	81,000	81,000	81,000
College Readines Grant	R	7338	0	0	0	0	0	0
CTE Incentive Grant (CTEIG)	R	6387	1,019,485	1,068,324	753,777	872,545	869,408	885,718
K12 Strong Workforce	R	6388	0	0	371,419	322,521	332,617	332,617
SPED Mental Health and Staff Dev	R	6546	478,588	492,225	509,811	507,320	544,172	534,315
Ag Incentive Grant	R	7010	7,307	6,999	9,035	17,985	8,027	8,027
Calif Partnership Academy - TLC	R	7220	74,970	75,600	77,670	77,670	81,000	81,000
CSIS / Wetlands Grant	R	7370	24,700	14,939	19,000	20,102	33,500	30,000
CSEA Prof Develop	R	7311	0	45,044	0	0	0	0
Low Performing Students	R	7510	0	351,651	0	0	0	0
COVID-19	R	7388	0	0	137,021	0	0	0
Other State Revenue (carryover)	R	8590	0	36,206	64,446	9,067,811	6,012,378	1,832,775
GASB 68 STRS Liability	R	7690	2,978,685	6,312,840	3,577,948	4,006,863	4,058,633	4,058,633
<b>8500 Sub-Total (Restricted)</b>			<b>5,370,051</b>	<b>9,057,949</b>	<b>5,901,127</b>	<b>15,198,817</b>	<b>12,420,735</b>	<b>8,344,085</b>
<b>Total State Sources</b>			<b>8,163,410</b>	<b>12,317,116</b>	<b>7,368,261</b>	<b>16,696,235</b>	<b>14,127,270</b>	<b>10,379,085</b>
<b>Local Sources</b>			<b>8600</b>					
			21.0%	27.2%	-23.9%	72.4%	14.7%	40.9%
Paid Transportation Fees/Admin	UR		109,360	137,627	110,000	70,000	90,000	90,000
General Fund Interest (LAIF)	UR		225,000	292,784	90,110	52,869	75,000	75,000
Other Local (includes WC)	UR		296,071	380,846	475,641	220,625	359,686	242,900
Leases and Rentals	UR		379,438	340,412	296,608	166,038	339,971	374,471
Interagency Services	UR		0	0	0	16,184	130,000	0
BTSA	UR		142,370	0	0	0	0	0
TRAN Interest	UR		0	0	0	0	0	0
<b>8600 Sub-Total (Unrestricted)</b>			<b>1,152,239</b>	<b>1,151,689</b>	<b>972,359</b>	<b>525,716</b>	<b>984,657</b>	<b>782,371</b>
Paid Transportation Fees	R		0	0	0	0	0	0
Other Local Revenue	R		0	24,123	27,131	0	0	0
SIG/AT&T Boot /Laurence/Mural	R		0	0	0	0	0	0
Redev Pass Thru (Oakley, Brentwood)	R		280,635	770,933	625,367	625,367	625,367	700,000
ROP Contract	R		0	0	0	0	0	0
Special Ed Revenue	R		2,119,756	2,544,258	2,726,730	3,031,401	3,967,570	4,776,571
<b>8600 Sub-Total (Restricted)</b>			<b>2,400,391</b>	<b>3,339,314</b>	<b>3,379,228</b>	<b>3,656,768</b>	<b>4,592,937</b>	<b>5,476,571</b>
<b>Total Local Sources</b>			<b>3,552,630</b>	<b>4,490,983</b>	<b>4,351,587</b>	<b>4,182,484</b>	<b>5,587,594</b>	<b>6,258,942</b>
<b>Total Revenues - Unrestricted</b>			<b>74,792,565</b>	<b>81,281,037</b>	<b>82,178,437</b>	<b>77,543,434</b>	<b>85,771,642</b>	<b>92,738,108</b>
<i>percent change</i>			1.5%	0.8%	1.9%	-3.9%	5.5%	12.8%
<b>Total Revenues - Restricted</b>			<b>11,845,987</b>	<b>16,788,512</b>	<b>14,573,717</b>	<b>14,997,270</b>	<b>25,678,811</b>	<b>22,432,076</b>
<i>percent change</i>			2.9%	37.1%	19.1%	22.5%	53.0%	53.9%
<b>TOTAL REVENUES (8000-8999)</b>			<b>86,638,552</b>	<b>98,069,550</b>	<b>96,762,576</b>	<b>110,177,077</b>	<b>111,452,323</b>	<b>115,245,184</b>
<i>percent change</i>			1.67%	5.37%	3.96%	18.38%	13.65%	19.10%
<b>Contributions to Restricted Programs:</b>								
ROP/CTEIG	R	6387-6388	899,603	988,944	1,088,815	1,224,709	2,073,702	2,599,590
Special Ed	R	3310/6500	9,832,701	10,822,345	11,770,817	11,783,010	12,139,489	12,221,505
Transportation R/E	R	7230	0	0	0	0	0	0
Transportation S/E	R	7240	0	0	0	0	0	0
RR & Maintenance	R	8150	2,719,525	2,938,493	2,910,000	3,002,439	3,330,000	3,435,389
<b>Total Contributions to Restricted Programs</b>			<b>13,451,829</b>	<b>14,749,782</b>	<b>15,769,632</b>	<b>16,010,158</b>	<b>17,543,191</b>	<b>18,256,484</b>
<i>percent change</i>			8.8%	20.3%	28.6%	30.5%	18.9%	15.8%

Liberty Union High School District						
Certificated Salaries - 1000						
Description	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Actuals	21/22 Estimated Actuals	22/23 Budget
<b>Teachers 1100</b>						
Teacher Salaries - Unrestricted	25,858,329	26,581,801	27,136,974	26,821,394	29,458,798	30,428,916
Teacher Salaries - Restricted	5,497,257	5,717,826	6,030,324	7,154,556	8,366,346	10,383,327
<b>Total Teacher Salaries</b>	<b>31,355,586</b>	<b>32,299,627</b>	<b>33,167,298</b>	<b>33,975,950</b>	<b>37,825,144</b>	<b>40,812,243</b>
<i>percent change</i>	-0.3%	0.3%	3.0%	5.5%	17.1%	23.0%
<b>Pupil Support (Counselors,Lib,Psy) 1200</b>						
Pupil Support Salaries	1,961,619	2,053,173	2,141,861	2,186,717	2,303,563	2,663,582
Pupil Support Salaries - Restricted	562,537	616,625	616,152	753,702	714,152	730,799
<b>Total Certificated Pupil Support</b>	<b>2,524,156</b>	<b>2,669,798</b>	<b>2,758,013</b>	<b>2,940,419</b>	<b>3,017,715</b>	<b>3,394,381</b>
<i>percent change</i>	5.7%	-2.1%	1.2%	7.8%	13.0%	23.1%
<b>Supervisors and Administrators 1300</b>						
Supervisors/Adm Salaries	3,073,003	3,012,640	2,985,461	3,020,449	3,212,755	3,263,166
Supervisors/Adm Salaries - Restricted	356,183	379,237	404,102	381,785	519,800	1,076,847
<b>Total Supervisor/Admin Salaries</b>	<b>3,429,186</b>	<b>3,391,877</b>	<b>3,389,563</b>	<b>3,402,234</b>	<b>3,732,555</b>	<b>4,340,013</b>
<i>percent change</i>	0.5%	-1.2%	-1.3%	-0.9%	10.0%	28.0%
<b>Other Certificated 1900</b>						
Other Certificated	0	0	0	0	0	0
Other Certificated - Restricted	0	0	0	0	0	0
<b>Total Other Certificated Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>percent change</i>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>Total Certificated Salaries - Unrestricted</b>	<b>30,892,951</b>	<b>31,647,614</b>	<b>32,264,296</b>	<b>32,028,560</b>	<b>34,975,116</b>	<b>36,355,664</b>
<i>percent change</i>	0.7%	-0.9%	1.0%	0.3%	10.5%	12.7%
<b>Total Certificated Salaries - Restricted</b>	<b>6,415,977</b>	<b>6,713,688</b>	<b>7,050,578</b>	<b>8,290,043</b>	<b>9,600,298</b>	<b>12,190,973</b>
<i>percent change</i>	-2.0%	4.3%	9.6%	28.8%	43.0%	72.9%
<b>TOTAL CERTIFICATED SALARIES</b>	<b>37,308,928</b>	<b>38,361,302</b>	<b>39,314,874</b>	<b>40,318,603</b>	<b>44,575,414</b>	<b>48,546,637</b>

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Liberty Union High School District						
Classified Salaries - 2000						
Description	17/18	18/19	19/20	20/21	21/22	22/23
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
<b>Instructional Aides 2100</b>						
Instructional Aides	362,927	382,127	405,519	421,444	443,609	479,875
Instructional Aides - Restricted	2,031,534	2,301,239	2,649,137	2,638,821	3,305,498	3,777,661
<b>Total Instructional Aides</b>	<b>2,394,461</b>	<b>2,683,366</b>	<b>3,054,656</b>	<b>3,060,265</b>	<b>3,749,107</b>	<b>4,257,536</b>
<i>percent change</i>	1.9%	8.3%	23.3%	23.5%	39.7%	39.4%
<b>Classified Support 2200</b>						
Support Salaries	1,897,337	1,895,518	1,833,913	1,780,551	1,981,025	2,094,540
Support Salaries - Restricted	412,764	405,729	599,989	613,012	651,692	725,454
<b>Total Support Salaries</b>	<b>2,310,101</b>	<b>2,301,247</b>	<b>2,433,902</b>	<b>2,393,563</b>	<b>2,632,717</b>	<b>2,819,994</b>
<i>percent change</i>	-2.8%	-3.0%	2.6%	0.9%	14.4%	15.9%
<b>Supervisors and Administrators 2300</b>						
Supervisors and Admin	338,376	364,543	355,518	365,022	381,908	407,527
Supervisors and Admin - Restricted	102,354	112,082	106,220	108,326	114,260	119,608
<b>Total Supervisor/Admin Salaries</b>	<b>440,730</b>	<b>476,625</b>	<b>461,738</b>	<b>473,348</b>	<b>496,168</b>	<b>527,135</b>
<i>percent change</i>	0.3%	6.1%	2.8%	5.4%	4.1%	14.2%
<b>Clerical and Office 2400</b>						
Clerical and Office	3,483,578	3,596,491	3,699,582	3,464,852	3,814,071	4,800,785
Clerical and Office - Restricted	140,571	160,981	152,841	162,950	375,094	485,882
<b>Total Clerical/Office Salaries</b>	<b>3,624,149</b>	<b>3,757,472</b>	<b>3,852,423</b>	<b>3,627,802</b>	<b>4,189,165</b>	<b>5,286,667</b>
<i>percent change</i>	-0.6%	1.6%	4.1%	-1.9%	11.5%	37.2%
<b>Other Classified Salaries 2900</b>						
Other Classified Salaries	858,034	873,997	934,827	849,907	960,314	945,868
Other Classified Salaries - Restricted	461,404	428,221	466,883	362,714	483,404	430,978
<b>Total Other Classified Salaries</b>	<b>1,319,438</b>	<b>1,302,218</b>	<b>1,401,710</b>	<b>1,212,621</b>	<b>1,443,718</b>	<b>1,376,846</b>
<i>percent change</i>	4.1%	-2.6%	4.8%	-9.3%	10.9%	-1.8%
<b>Total Classified Salaries - Unrestricted</b>	<b>6,940,252</b>	<b>7,112,676</b>	<b>7,229,359</b>	<b>6,881,776</b>	<b>7,580,927</b>	<b>8,728,595</b>
<i>percent change</i>	-1.0%	0.3%	2.0%	-2.9%	6.6%	20.7%
<b>Total Classified Salaries - Restricted</b>	<b>3,148,627</b>	<b>3,408,252</b>	<b>3,975,070</b>	<b>3,885,823</b>	<b>4,929,948</b>	<b>5,539,583</b>
<i>percent change</i>	2.6%	5.0%	22.4%	19.7%	44.6%	39.4%
<b>TOTAL CLASSIFIED SALARIES</b>	<b>10,088,879</b>	<b>10,520,928</b>	<b>11,204,429</b>	<b>10,767,599</b>	<b>12,510,875</b>	<b>14,268,178</b>

Liberty Union High School District						
<b>Benefits - 3000</b>						
Description	17/18	18/19	19/20	20/21	21/22	22/23
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
<b>STRS</b> <b>3100</b>						
STRS	4,274,894	4,920,928	5,225,988	4,856,819	5,558,610	6,260,371
STRS - Restricted	3,846,306	6,760,143	4,677,468	5,218,695	5,543,050	6,163,508
<b>Total STRS</b>	<b>8,121,200</b>	<b>11,681,071</b>	<b>9,903,456</b>	<b>10,075,514</b>	<b>11,101,660</b>	<b>12,423,879</b>
<i>STRS as a percent of Certificated Salaries</i>	21.8%	30.5%	25.2%	25.0%	24.9%	25.6%
<b>PERS</b> <b>3200</b>						
PERS	1,040,114	1,221,882	1,355,920	1,397,833	1,671,081	2,145,701
PERS - Restricted	527,751	1,229,947	842,785	867,717	1,211,401	1,514,020
<b>Total PERS</b>	<b>1,567,865</b>	<b>2,451,829</b>	<b>2,198,705</b>	<b>2,265,550</b>	<b>2,882,482</b>	<b>3,659,721</b>
<i>PERS as a percent of Classified Salaries</i>	15.54%	23.30%	19.62%	21.04%	23.04%	25.65%
<b>FICA-Medicare</b> <b>3300</b>						
FICA-Medicare	1,015,114	995,588	1,026,222	973,312	1,077,772	1,552,186
FICA-Medicare - Restricted	357,524	379,352	432,559	442,629	520,059	609,744
<b>Total FICA-Medicare</b>	<b>1,372,638</b>	<b>1,374,940</b>	<b>1,458,781</b>	<b>1,415,941</b>	<b>1,597,831</b>	<b>2,161,930</b>
<i>SDI as a percent of Total Salaries</i>	2.90%	2.81%	2.89%	2.77%	2.80%	3.44%
<b>Health &amp; Welfare</b> <b>3400</b>						
Health & Welfare	6,633,295	6,715,358	6,832,661	6,654,311	6,905,081	7,293,713
Health & Welfare - Restricted	1,964,665	2,005,355	2,223,034	2,334,562	2,744,090	3,140,203
<b>Total Health &amp; Welfare</b>	<b>8,597,960</b>	<b>8,720,713</b>	<b>9,055,695</b>	<b>8,988,873</b>	<b>9,649,171</b>	<b>10,433,916</b>
<i>H &amp; W as a percent of Total Salaries</i>	18.14%	17.84%	17.93%	17.60%	16.90%	16.61%
<b>SUI</b> <b>3500</b>						
SUI	24,340	18,954	19,746	19,672	232,901	238,128
SUI - Restricted	4,852	4,956	5,432	6,058	72,003	84,088
<b>Total SUI</b>	<b>29,192</b>	<b>23,910</b>	<b>25,178</b>	<b>25,730</b>	<b>304,904</b>	<b>322,216</b>
<i>SUI as a percent of Total Salaries</i>	0.06%	0.05%	0.05%	0.05%	0.53%	0.51%
<b>Workers Comp</b> <b>3600</b>						
Workers Comp	990,016	1,011,215	932,801	824,924	953,342	822,550
Workers Comp - Restricted	257,158	263,493	259,271	258,719	330,017	335,647
<b>Total Workers Comp</b>	<b>1,247,174</b>	<b>1,274,708</b>	<b>1,192,072</b>	<b>1,083,643</b>	<b>1,283,359</b>	<b>1,158,197</b>
<i>Workers Comp as a percentage of Total Salaries</i>	2.63%	2.61%	2.36%	2.12%	2.25%	1.84%
<b>Retiree Benefits</b> <b>3700</b>						
Retiree Benefits	26,779	39,282	46,531	312,527	68,871	55,093
Retiree Benefits - Restricted	0	0	0	4,740	7,140	7,140
<b>Total Retiree Benefits</b>	<b>26,779</b>	<b>39,282</b>	<b>46,531</b>	<b>317,267</b>	<b>76,011</b>	<b>62,233</b>
<b>PERS Reduction</b> <b>3800</b>						
PERS Reduction	0	0	0	0	0	0
PERS Reduction - Restricted	0	0	0	0	0	0
<b>Total PERS Reduction</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Benefits</b> <b>3900</b>						
Other Benefits	173,863	148,216	142,057	166,364	411,854	663,652
Other Benefits - Restricted	63,115	71,652	79,515	79,480	120,428	113,632
<b>Total Other Emp Benefits</b>	<b>236,978</b>	<b>219,868</b>	<b>221,572</b>	<b>245,844</b>	<b>532,282</b>	<b>777,284</b>
<i>percent change</i>	-5.0%	-4.9%	-4.2%	6.3%	142.1%	250.8%
<i>Benefits as a Percent of Salaries</i>	44.7%	52.8%	47.7%	47.8%	48.0%	49.4%
<b>Total Benefits - Unrestricted</b>	<b>14,178,415</b>	<b>15,071,423</b>	<b>15,581,926</b>	<b>15,205,762</b>	<b>16,879,512</b>	<b>19,031,394</b>
<b>Total Benefits - Restricted</b>	<b>7,021,371</b>	<b>10,714,898</b>	<b>8,520,064</b>	<b>9,212,600</b>	<b>10,548,188</b>	<b>11,967,982</b>
<b>TOTAL BENEFITS</b>	<b>21,199,786</b>	<b>25,786,321</b>	<b>24,101,990</b>	<b>24,418,362</b>	<b>27,427,700</b>	<b>30,999,376</b>
<i>percent change</i>	0.32%	10.85%	3.61%	4.97%	6.37%	28.62%

Liberty Union High School District						
Books & Supplies - 4000						
Description	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Actuals	21/22 Estimated Actuals	22/23 Budget
<b>Textbooks 4100</b>						
Textbooks	1,272,025	1,414,370	549	549	0	0
Textbooks - Restricted	550,707	350,189	346,195	755,815	604,240	600,000
<b>Total Textbooks</b>	<b>1,822,732</b>	<b>1,764,559</b>	<b>346,744</b>	<b>756,364</b>	<b>604,240</b>	<b>600,000</b>
<i>percent change</i>	-16.9%	-11.7%	-82.6%	-62.1%	-65.8%	73.0%
<b>Books Other than Textbooks 4200</b>						
Other Books	18,227	20,854	22,750	13,893	22,974	19,650
Other Books - Restricted	0	0	0	0	0	0
<b>Total Books Other than Textbooks</b>	<b>18,227</b>	<b>20,854</b>	<b>22,750</b>	<b>13,893</b>	<b>22,974</b>	<b>19,650</b>
<i>percent change</i>	37.7%	37.7%	50.2%	-8.3%	10.2%	-13.6%
<b>Instructional Supplies 4300</b>						
Instructional Materials & Supplies	1,514,507	839,319	1,109,909	1,214,730	1,063,355	1,114,363
Instructional Materials & Supplies - Restricted	783,706	474,286	855,350	1,310,816	1,575,959	833,659
<b>Materials &amp; Supplies</b>	<b>2,298,213</b>	<b>1,313,605</b>	<b>1,965,259</b>	<b>2,525,546</b>	<b>2,639,314</b>	<b>1,948,022</b>
<i>percent change</i>	30.0%	-35.1%	-2.9%	24.8%	100.9%	-0.9%
<b>Non-Capitalized Equipment 4400</b>						
Non-Capitalized Equipment	413,206	878,860	226,661	96,443	230,895	265,885
Non-Capitalized Equipment - Restricted	155,860	242,335	429,157	2,460,389	1,709,439	188,826
<b>Total Other Supplies</b>	<b>569,066</b>	<b>1,121,195</b>	<b>655,818</b>	<b>2,556,832</b>	<b>1,940,334</b>	<b>454,711</b>
<i>percent change</i>	-38.2%	13.4%	-33.7%	158.5%	73.1%	-30.7%
<b>Total Books and Supplies - Unrestricted</b>	<b>3,217,965</b>	<b>3,153,403</b>	<b>1,359,869</b>	<b>1,325,615</b>	<b>1,317,224</b>	<b>1,399,898</b>
<i>percent change</i>	-7.3%	-12.3%	-62.2%	-63.1%	-58.2%	2.9%
<b>Total Books and Supplies - Restricted</b>	<b>1,490,273</b>	<b>1,066,810</b>	<b>1,630,702</b>	<b>4,527,020</b>	<b>3,889,638</b>	<b>1,622,485</b>
<i>percent change</i>	4.6%	-25.4%	14.1%	216.7%	264.6%	-0.5%
<b>TOTAL BOOKS &amp; SUPPLIES</b>	<b>4,708,238</b>	<b>4,220,213</b>	<b>2,990,571</b>	<b>5,852,635</b>	<b>5,206,862</b>	<b>3,022,383</b>
<i>percent change</i>	-3.81%	-16.02%	-40.49%	16.46%	23.38%	1.06%
ADA	7,582	7,582	7,582	7,582	7,582	7,582
\$/ADA	\$ 621	\$ 557	\$ 394	\$ 772	\$ 687	\$ 399

Liberty Union High School District						
Services & Other Operating Expenses - 5000						
Description	17/18	18/19	19/20	20/21	21/22	22/23
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
<b>Subagreements</b> 5100	0	0	0	0	0	0
Special Ed Subagreements > \$25,000	392,556	549,699	556,253	590,084	714,379	601,858
<b>Total Travel &amp; Conference</b> 5200	<b>392,556</b>	<b>549,699</b>	<b>556,253</b>	<b>590,084</b>	<b>714,379</b>	<b>601,858</b>
Travel and Conferences	115,662	169,640	115,327	112,448	102,989	94,288
Travel and Conferences - Restricted	156,937	71,681	88,431	46,207	61,722	46,845
<b>Total Travel &amp; Conference</b>	<b>272,599</b>	<b>241,321</b>	<b>203,758</b>	<b>158,655</b>	<b>164,711</b>	<b>141,133</b>
<b>Dues &amp; Memberships</b> 5300	28.9%	-13.3%	-26.8%	-43.0%	-31.7%	-30.7%
Dues/Memberships	53,760	60,435	55,389	56,090	70,911	75,768
Dues/Memberships - Restricted	798	1,358	0	1,000	1,150	1,000
<b>Total Dues &amp; Memberships</b>	<b>54,558</b>	<b>61,793</b>	<b>55,389</b>	<b>57,090</b>	<b>72,061</b>	<b>76,768</b>
<b>Insurance</b> 5400	6.3%	9.1%	-2.2%	0.8%	16.6%	38.6%
Insurance	568,774	702,152	784,746	799,541	820,000	789,534
Insurance - Restricted	0	0	0	0	0	0
<b>Total Insurance</b>	<b>568,774</b>	<b>702,152</b>	<b>784,746</b>	<b>799,541</b>	<b>820,000</b>	<b>789,534</b>
<b>Utilities</b> 5500	0.0%	23.5%	38.0%	40.6%	16.8%	0.6%
Utilities	1,917,300	2,059,457	2,235,785	2,360,900	2,360,900	2,505,000
Utilities - Restricted	0	0	0	27,175	25,807	27,175
<b>Total Utilities &amp; Housekeeping Services</b>	<b>1,917,300</b>	<b>2,059,457</b>	<b>2,235,785</b>	<b>2,388,075</b>	<b>2,386,707</b>	<b>2,532,175</b>
<b>Rentals, Leases &amp; Repairs</b> 5600	0.0%	7.4%	16.6%	24.6%	15.9%	13.3%
Rentals, Leases and Repairs	390,257	373,839	407,728	418,090	410,076	423,076
Rentals, Leases and Repairs - Restricted	63,750	61,630	255,626	327,713	437,502	334,088
<b>Total Rentals, Leases &amp; Repairs</b>	<b>454,007</b>	<b>435,469</b>	<b>663,354</b>	<b>745,803</b>	<b>847,578</b>	<b>757,164</b>
<b>Direct Costs for Interfund Services</b> 5700	-16.0%	-4.1%	46.0%	64.2%	94.6%	14.1%
Duplicating	(5,850)	(4,816)	(3,725)	(2,255)	170	(1,980)
Duplicating - Restricted	14,700	18,130	27,450	24,550	22,125	24,275
<b>Total Direct Costs - Interfund</b>	<b>8,850</b>	<b>13,314</b>	<b>23,725</b>	<b>22,295</b>	<b>22,295</b>	<b>22,295</b>
<b>Professional/Consulting Services</b> 5800	-24.4%	54.8%	175.9%	159.2%	67.5%	-6.0%
Outside Services	3,312,854	3,474,788	3,530,940	3,681,715	3,528,218	3,704,148
Outside Services - Restricted	3,912,794	4,831,762	4,997,177	5,129,216	8,129,928	6,327,881
<b>Total Professional Consulting</b>	<b>7,225,648</b>	<b>8,306,550</b>	<b>8,528,117</b>	<b>8,810,931</b>	<b>11,658,146</b>	<b>10,032,029</b>
<b>Communications</b> 5900	21.4%	16.4%	19.5%	23.5%	40.3%	17.6%
Communications	219,780	223,047	236,736	260,330	258,500	258,500
Communications - Restricted	4,000	4,652	4,900	4,900	4,900	4,900
<b>Total Communications</b>	<b>223,780</b>	<b>227,699</b>	<b>241,636</b>	<b>265,230</b>	<b>263,400</b>	<b>263,400</b>
<b>Total Services &amp; Other - Unrestricted</b>	<b>6,572,537</b>	<b>7,058,542</b>	<b>7,362,926</b>	<b>7,686,859</b>	<b>7,551,764</b>	<b>7,848,334</b>
<b>Total Services &amp; Other - Restricted</b>	<b>4,545,535</b>	<b>5,538,912</b>	<b>5,929,837</b>	<b>6,150,845</b>	<b>9,397,513</b>	<b>7,368,022</b>
<b>TOTAL SERVICES &amp; OTHER EXPENSES</b>	<b>11,118,072</b>	<b>12,597,454</b>	<b>13,292,763</b>	<b>13,837,704</b>	<b>16,949,277</b>	<b>15,216,356</b>
<i>percent change</i>	12.73%	13.39%	19.65%	24.56%	34.55%	14.47%

Liberty Union High School District						
Capital Outlay - 6000						
Description	17/18 Actuals	18/19 Actuals	19/20 Actuals	20/21 Actuals	21/22 Estimated Actuals	22/23 Budget
<b>Sites &amp; Improvement of Sites 6100</b>						
Sites & Improvement of Sites	0	0	0	0	0	0
Sites & Improvement of Sites - Restricted	0	0	0	0	0	0
<b>Total Sites &amp; Improvement of Sites</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings &amp; Improvement of Buildings 6200</b>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Buildings & Improvement of Buildings	5,500	0	0	15,000	15,000	15,000
Buildings & Improvement of Buildings - Restricted	0	0	0	0	1,189,245	5,400,000
<b>Total Buildings &amp; Improvement of Buildings</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>1,204,245</b>	<b>5,415,000</b>
<b>Equipment 6400</b>	-89.0%	-100.0%	-100.0%	-70.0%	#DIV/0!	#DIV/0!
Equipment	332,219	140,345	240,193	38,701	208,728	29,271
Equipment - Restricted	446,166	270,736	254,426	132,910	2,811,583	795,920
<b>Total Equipment</b>	<b>778,385</b>	<b>411,081</b>	<b>494,619</b>	<b>171,611</b>	<b>3,020,311</b>	<b>825,191</b>
	269.0%	24.8%	50.2%	-47.9%	634.7%	66.8%
<b>Total Capital Outlay - Unrestricted</b>	<b>337,719</b>	<b>140,345</b>	<b>240,193</b>	<b>53,701</b>	<b>223,728</b>	<b>44,271</b>
	81.6%	-63.0%	-36.7%	-85.8%	59.4%	-81.6%
<b>Total Capital Outlay - Restricted</b>	<b>446,166</b>	<b>270,736</b>	<b>254,426</b>	<b>132,910</b>	<b>4,000,828</b>	<b>6,195,920</b>
	494.9%	#DIV/0!	#DIV/0!	#DIV/0!	1377.8%	2335.3%
<b>TOTAL CAPITAL OUTLAY</b>	<b>783,885</b>	<b>411,081</b>	<b>494,619</b>	<b>186,611</b>	<b>4,224,556</b>	<b>6,240,191</b>
	200.39%	8.35%	30.37%	-50.81%	927.67%	1161.62%

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Liberty Union High School District						
Other Outgo - 7000						
Description	17/18	18/19	19/20	20/21	21/22	22/23
	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget
<b>Other Outgo</b> 7100						
State Special Schools	0	8,501	0	0	0	0
State Special Schools - Restricted	2,510,137	2,889,029	2,730,000	2,730,000	2,730,000	2,500,000
<b>Total Other Outgo</b>	<b>2,510,137</b>	<b>2,897,530</b>	<b>2,730,000</b>	<b>2,730,000</b>	<b>2,730,000</b>	<b>2,500,000</b>
<b>7200</b>						
Byron and COE Grants	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Direct Support/Indirect Costs</b> 7300						
Indirect Costs	(96,316)	(97,558)	(111,775)	(192,705)	(384,869)	(316,706)
Indirect Costs - Restricted	44,964	49,108	31,775	90,705	262,559	236,725
<b>Total Direct Support/Indirect Costs</b>	<b>(51,352)</b>	<b>(48,450)</b>	<b>(80,000)</b>	<b>(102,000)</b>	<b>(122,310)</b>	<b>(79,981)</b>
<b>7400</b>						
COP	945,768	1,232,083	1,409,085	1,409,085	1,409,085	463,318
<b>Total</b>	<b>3,455,905</b>	<b>1,232,083</b>	<b>1,409,085</b>	<b>1,409,085</b>	<b>1,409,085</b>	<b>463,318</b>
<b>7600</b>						
Transfers Out	1,500,000	1,500,000	(500,000)	(450,000)	0	0
Transfers In	0	0	0	0	0	0
<b>Total</b>	<b>1,500,000</b>	<b>2,007,368</b>	<b>(300,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>
<b>Total Other Outgo - Unrestricted</b>	<b>849,452</b>	<b>1,143,026</b>	<b>1,297,310</b>	<b>1,216,380</b>	<b>1,024,216</b>	<b>146,612</b>
<b>Total Other Outgo - Restricted</b>	<b>2,555,101</b>	<b>2,938,137</b>	<b>2,761,775</b>	<b>2,820,705</b>	<b>2,992,559</b>	<b>2,736,725</b>
<b>TOTAL OTHER OUTGO</b>	<b>7,414,690</b>	<b>6,088,531</b>	<b>3,759,085</b>	<b>3,837,085</b>	<b>4,016,775</b>	<b>2,883,337</b>
<b>Total Expenditures - Unrestricted</b>	<b>62,989,291</b>	<b>65,327,029</b>	<b>65,335,879</b>	<b>64,398,653</b>	<b>69,552,487</b>	<b>73,554,768</b>
<b>Total Expenditures - Restricted</b>	<b>25,623,050</b>	<b>30,651,433</b>	<b>30,122,452</b>	<b>35,019,946</b>	<b>45,358,972</b>	<b>47,621,690</b>
<b>TOTAL EXPENDITURES (1000-7999)</b>	<b>88,612,341</b>	<b>95,978,462</b>	<b>95,458,331</b>	<b>99,418,599</b>	<b>114,911,459</b>	<b>121,176,458</b>

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## Other Funds

	Student Activity Fund 08	Adult Education Fund 11	Child Nutrition Fund 13	Deferred Maintenance Fund 14	Special Reserve for Other than Capital Outlay Fund 17	Bond Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve for Capital Outlay Fund 40	Bond Interest & Redemption Fund 51	Enterprise Fund 63	Foundation Private Purpose Fund 73
<b>Beginning Balance</b>	\$2,355,809	\$810,222	\$22,174	\$1,318,543	\$2,928,422	\$27,342,610	\$7,940,050	\$4,606,927	\$8,720,120	\$0	\$43,095
<b>REVENUES</b>	\$0	\$2,064,189	\$1,590,067	\$1,200,343	\$10,000	\$200,000	\$2,511,000	\$0	\$0	\$4,307,090	\$0
<b>EXPENDITURES</b>	\$2,355,809	\$2,155,222	\$1,582,317	\$1,277,847	\$0	\$27,295,543	\$2,478,904	\$20,000	\$0	\$4,307,090	\$42,745
Excess (Deficiency) of Revenue over Expenditures	(\$2,355,809)	(\$91,033)	\$7,750	(\$77,504)	\$10,000	(\$27,095,543)	\$32,096	(\$20,000)	\$0	\$0	(\$42,745)
Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Audit Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(Decrease) In Fund Balance	(\$2,355,809)	(\$91,033)	\$7,750	(\$77,504)	\$10,000	(\$27,095,543)	\$32,096	(\$20,000)	\$0	\$0	(\$42,745)
<b>Ending Fund Balance</b>	\$0	\$719,189	\$29,924	\$1,241,039	\$2,938,422	\$247,067	\$7,972,146	\$4,586,927	\$8,720,120	\$0	\$350

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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: 20 Oak Street,  
Brentwood CA  
94513

Place: 20 Oak Street,  
Brentwood CA 94513

Date: June 08, 2022

Date: June 15, 2022

Time: \_\_\_\_\_

Adoption  
Date: \_\_\_\_\_

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

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Liz Robbins

Telephone: 925-634-2166

Title: CBO

E-mail: robbinsl@luhsd.net

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	

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4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			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	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?  If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
			X	

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S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X		
			• If yes, are they lifetime benefits?	n/a	
			• If yes, do benefits continue beyond age 65?	n/a	
			• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X		
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:	X		
			• Certificated? (Section S8A, Line 1)		X
			• Classified? (Section S8B, 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 22, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X	
<b>ADDITIONAL FISCAL INDICATORS</b>			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		
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			No	Yes	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X		
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X		
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X		

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,594.70	7,594.70	7,858.77	7,770.17	7,770.17	7,770.17
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,594.70	7,594.70	7,858.77	7,770.17	7,770.17	7,770.17
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	37.83	37.83	37.83	30.00	30.00	30.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	37.83	37.83	37.83	30.00	30.00	30.00

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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)	7,632.53	7,632.53	7,896.60	7,800.17	7,800.17	7,800.17
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	83,225,216.00	2,470,805.00	85,696,021.00	89,940,737.00	2,470,805.00	92,411,542.00	7.8%
2) Federal Revenue		8100-8299	0.00	6,041,437.59	6,041,437.59	0.00	6,195,615.00	6,195,615.00	2.6%
3) Other State Revenue		8300-8599	1,706,535.00	12,420,734.89	14,127,269.89	2,025,000.00	8,354,084.68	10,379,084.68	-26.5%
4) Other Local Revenue		8600-8799	839,861.25	4,747,702.89	5,587,564.14	772,371.25	5,466,571.00	6,258,942.25	12.0%
5) TOTAL, REVENUES			85,771,642.25	25,680,680.37	111,452,322.62	92,738,108.25	22,507,075.68	115,245,183.93	3.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	34,975,116.06	9,600,298.17	44,575,414.25	36,355,664.00	12,190,973.00	48,546,637.00	8.9%
2) Classified Salaries		2000-2999	7,580,927.00	4,929,948.00	12,510,875.00	8,728,695.00	5,539,583.00	14,268,178.00	14.0%
3) Employee Benefits		3000-3999	16,879,512.00	10,548,188.27	27,427,700.27	19,031,394.00	11,967,981.68	30,999,375.68	13.0%
4) Books and Supplies		4000-4999	1,317,224.31	3,689,636.44	5,006,860.75	1,399,898.29	1,622,484.77	3,022,383.06	-42.0%
5) Services and Other Operating Expenditures		5000-5999	7,549,613.55	9,399,663.58	16,949,277.13	7,848,333.55	7,368,022.58	15,216,356.13	-10.2%
6) Capital Outlay		6000-6999	223,728.00	4,000,827.43	4,224,555.43	44,271.00	6,195,920.00	6,240,191.00	47.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,409,085.00	2,730,000.00	4,139,085.00	463,317.00	2,500,000.00	2,963,317.00	-28.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(384,869.00)	282,559.00	(122,310.00)	(316,706.00)	236,726.00	(79,980.00)	-34.6%
9) TOTAL, EXPENDITURES			69,550,336.94	45,361,122.89	114,911,459.83	73,554,766.84	47,621,691.03	121,176,457.87	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			16,221,305.31	(19,680,442.52)	(3,459,137.21)	19,183,341.41	(25,114,615.35)	(5,931,273.94)	71.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8600-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8680-8999	(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,321,885.72)	(2,137,251.49)	(3,459,137.21)	926,857.41	(6,858,131.95)	(5,931,273.94)	71.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,530,287.92	14,639,543.53	25,169,831.45	9,208,402.20	10,010,717.04	19,219,119.24	-23.6%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	(2,491,575.00)	(2,491,575.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,530,287.92	12,147,968.53	22,678,256.45	9,208,402.20	10,010,717.04	19,219,119.24	-15.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,530,287.92	12,147,968.53	22,678,256.45	9,208,402.20	10,010,717.04	19,219,119.24	-15.3%
2) Ending Balance, June 30 (E + F1e)			9,208,402.20	10,010,717.04	19,219,119.24	10,135,259.61	3,152,586.69	13,287,845.30	-30.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,010,717.04	10,010,717.04	0.00	3,152,586.37	3,152,586.37	-68.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Reserved for Locally Restricted Site Programs	0000	9780	300,000.00		300,000.00			0.00	
Reserved for Locally Restricted Site programs	0000	9780			0.00	300,000.00		300,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,908,402.20	0.00	8,908,402.20	9,835,259.61	(.68)	9,835,258.93	10.4%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9185	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				

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	34,774,450.00	0.00	34,774,450.00	43,518,470.00	0.00	43,518,470.00	25.1%
Education Protection Account State Aid - Current Year		8012	7,948,568.00	0.00	7,948,568.00	5,641,195.00	0.00	5,641,195.00	-29.0%
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	193,304.00	0.00	193,304.00	196,787.00	0.00	196,787.00	1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,284.00	0.00	1,284.00	1,284.00	0.00	1,284.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,687,462.00	0.00	33,687,462.00	34,142,521.00	0.00	34,142,521.00	1.4%

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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)	
Unsecured Roll Taxes	880,564.00	0.00	880,564.00	1,011,146.00	0.00	1,011,146.00	3.1%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	780,575.00	0.00	780,575.00	780,575.00	0.00	780,575.00	0.0%
Education Revenue Augmentation Fund (ERAF)	4,700,724.00	0.00	4,700,724.00	4,561,627.00	0.00	4,561,627.00	-2.5%
Community Redevelopment Funds (SB 617/659/1992)	1,267,132.00	0.00	1,267,132.00	1,267,132.00	0.00	1,267,132.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	84,334,063.00	0.00	84,334,063.00	91,140,737.00	0.00	91,140,737.00	8.1%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(1,108,847.00)	0.00	(1,108,847.00)	(1,200,000.00)	0.00	(1,200,000.00)	6.2%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	2,470,805.00	2,470,805.00	0.00	2,470,805.00	2,470,805.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES	83,225,216.00	2,470,805.00	85,696,021.00	89,940,737.00	2,470,805.00	92,411,542.00	7.8%
<b>FEDERAL REVENUE</b>							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	1,529,467.00	1,529,467.00	0.00	1,559,636.00	1,559,636.00	2.0%
Special Education Discretionary Grants	0.00	94,766.00	94,766.00	0.00	423,309.00	423,309.00	346.7%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	0.00	641,250.96	641,250.96	0.00	532,967.00	532,967.00	-16.9%
Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction		195,377.63	195,377.63		122,925.00	122,925.00	-37.1%

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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)	
Title III, Part A, Immigrant Student Program	4201	8290		10,513.66	10,513.66		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		70,436.65	70,436.65		56,511.00	56,511.00	-19.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630								
Other NCLB / Every Student Succeeds Act		8290		421,432.12	421,432.12		53,165.00	53,165.00	-87.4%
Career and Technical Education	3500-3599	8290		119,296.00	119,296.00		119,296.00	119,296.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,958,897.57	2,958,897.57	0.00	3,327,806.00	3,327,806.00	12.5%
TOTAL, FEDERAL REVENUE			0.00	6,041,437.59	6,041,437.59	0.00	6,195,615.00	6,195,615.00	2.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	486,535.00	0.00	486,535.00	525,000.00	0.00	525,000.00	5.7%
Lottery - Unrestricted and Instructional Materials		8560	1,200,000.00	400,000.00	1,600,000.00	1,500,000.00	500,000.00	2,000,000.00	25.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		869,407.75	869,407.75		885,717.68	885,717.68	1.9%

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)	
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	33,500.00	33,500.00	33,500.00	30,000.00	30,000.00	30,000.00	-10.4%
All Other State Revenue	All Other	8590	10,000.00	11,117,827.14	11,127,827.14	0.00	6,938,367.00	6,938,367.00	-37.6%
TOTAL, OTHER STATE REVENUE			1,706,535.00	12,420,734.89	14,127,269.89	2,025,000.00	8,354,084.68	10,379,084.68	-26.5%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	625,367.00	625,367.00	0.00	700,000.00	700,000.00	11.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	339,971.25	0.00	339,971.25	374,471.25	0.00	374,471.25	10.1%
Interest		8660	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Interagency Services		8677	0.00	130,000.00	130,000.00	0.00	0.00	0.00	-100.0%
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%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	334,920.00	24,765.89	359,685.89	232,900.00	10,000.00	242,900.00	-32.5%
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		3,967,570.00	3,967,570.00		4,776,571.00	4,776,571.00	20.4%
ROC/IP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			899,891.25	4,747,702.89	5,587,594.14	772,371.25	5,486,571.00	6,258,942.25	12.0%
TOTAL, REVENUES			85,771,642.25	25,680,680.37	111,452,322.62	92,738,109.25	22,507,075.68	115,245,183.93	3.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	29,456,798.08	8,366,346.17	37,825,144.25	30,428,916.00	10,383,327.00	40,812,243.00	7.9%
Certificated Pupil Support Salaries		1200	2,303,563.00	714,152.00	3,017,715.00	2,663,582.00	730,799.00	3,394,381.00	12.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,212,755.00	519,800.00	3,732,555.00	3,263,166.00	1,076,847.00	4,340,013.00	16.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,975,116.08	9,600,298.17	44,575,414.25	36,355,664.00	12,190,973.00	48,546,637.00	8.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	443,609.00	3,305,498.00	3,749,107.00	479,875.00	3,777,661.00	4,257,536.00	13.6%
Classified Support Salaries		2200	1,981,025.00	651,692.00	2,632,717.00	2,094,540.00	725,454.00	2,819,994.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	381,906.00	114,260.00	496,166.00	407,527.00	119,608.00	527,135.00	6.2%
Clerical, Technical and Office Salaries		2400	3,814,071.00	375,094.00	4,189,165.00	4,800,785.00	485,892.00	5,286,677.00	26.2%



2022-23 Budget, July 1  
 General Fund / County School Service Fund  
 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)	
Other Classified Salaries		2900	960,314.00	483,404.00	1,443,718.00	945,868.00	430,978.00	1,376,846.00	-4.6%
TOTAL, CLASSIFIED SALARIES			7,580,927.00	4,929,948.00	12,510,875.00	8,728,598.00	5,539,563.00	14,268,178.00	14.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,558,610.00	5,543,050.00	11,101,660.00	6,260,371.00	6,163,508.00	12,423,879.00	11.9%
PERS		3201-3202	1,671,081.00	1,211,401.00	2,882,482.00	2,145,701.00	1,514,020.00	3,659,721.00	27.0%
OASDI/Medicare/Alternative		3301-3302	1,077,772.00	520,059.00	1,597,831.00	1,552,186.00	609,744.00	2,161,930.00	35.3%
Health and Welfare Benefits		3401-3402	6,905,081.00	2,744,090.27	9,649,171.27	7,293,713.00	3,140,202.68	10,433,915.68	8.1%
Unemployment Insurance		3501-3502	232,901.00	72,003.00	304,904.00	238,128.00	84,088.00	322,216.00	5.7%
Workers' Compensation		3601-3602	953,342.00	330,017.00	1,283,359.00	822,550.00	335,647.00	1,158,197.00	-9.8%
OPEB, Allocated		3701-3702	68,871.00	7,140.00	76,011.00	55,093.00	7,140.00	62,233.00	-18.1%
OPEB, Active Employees		3751-3752	250,000.00	0.00	250,000.00	500,000.00	0.00	500,000.00	100.0%
Other Employee Benefits		3901-3902	161,854.00	120,428.00	282,282.00	163,652.00	113,632.00	277,284.00	-1.8%
TOTAL, EMPLOYEE BENEFITS			16,879,512.00	10,548,188.27	27,427,700.27	19,031,394.00	11,967,981.68	30,999,375.68	13.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	604,240.00	604,240.00	0.00	600,000.00	600,000.00	-0.7%
Books and Other Reference Materials		4200	22,974.15	0.00	22,974.15	19,649.51	0.00	19,649.51	-14.5%
Materials and Supplies		4300	1,063,355.16	1,575,959.27	2,639,314.43	1,114,363.88	833,658.77	1,948,022.65	-26.2%
Noncapitalized Equipment		4400	230,895.00	1,709,439.17	1,940,334.17	265,884.90	188,826.00	454,710.90	-76.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,317,224.31	3,889,638.44	5,206,862.75	1,399,898.29	1,622,484.77	3,022,383.06	-42.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	714,379.00	714,379.00	0.00	601,858.00	601,858.00	-15.8%
Travel and Conferences		5200	102,989.00	61,722.00	164,711.00	94,288.00	46,845.00	141,133.00	-14.3%
Dues and Memberships		5300	70,911.00	1,150.00	72,061.00	75,768.00	1,000.00	76,768.00	6.5%
Insurance		5400 - 5450	820,000.00	0.00	820,000.00	789,534.00	0.00	789,534.00	-3.7%
Operations and Housekeeping Services		5500	2,360,900.00	25,807.00	2,386,707.00	2,505,000.00	27,175.00	2,532,175.00	6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,076.00	437,502.00	847,578.00	423,076.00	334,088.00	757,164.00	-10.7%
Transfers of Direct Costs		5710	(2,150.00)	2,150.00	0.00	(2,150.00)	2,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	170.00	22,125.00	22,295.00	170.00	22,125.00	22,295.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,528,217.55	8,129,928.58	11,658,146.13	3,704,147.55	6,327,881.58	10,032,029.13	-13.9%
Communications		5900	258,500.00	4,900.00	263,400.00	258,500.00	4,900.00	263,400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,549,613.55	9,399,663.58	16,949,277.13	7,848,333.55	7,368,022.58	15,216,356.13	-10.2%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,000.00	1,189,244.00	1,204,244.00	15,000.00	5,400,000.00	5,415,000.00	349.7%
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	208,728.00	2,811,583.43	3,020,311.43	28,271.00	795,920.00	825,191.00	-72.7%
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			223,728.00	4,000,827.43	4,224,555.43	44,271.00	6,195,920.00	6,240,191.00	47.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,730,000.00	2,730,000.00	0.00	2,500,000.00	2,500,000.00	-8.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		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%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Total Fund col. A + B (C)		Total Fund col. D + E (F)		% Diff Column C & F		
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)			
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%	
Debt Service									
Debt Service - Interest		7438	290,488.00	0.00	176,165.00	0.00	176,165.00	-39.4%	
Other Debt Service - Principal		7439	1,118,597.00	0.00	287,152.00	0.00	287,152.00	-74.3%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,409,085.00	2,730,000.00	463,317.00	2,500,000.00	2,963,317.00	-28.4%	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(262,559.00)	262,559.00	(236,726.00)	236,726.00	0.00	0.0%	
Transfers of Indirect Costs - Interfund		7350	(122,310.00)	0.00	(79,980.00)	0.00	(79,980.00)	-34.6%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(384,869.00)	262,559.00	(316,706.00)	236,726.00	(79,980.00)	-34.6%	
TOTAL, EXPENDITURES			69,550,336.94	45,361,122.89	73,554,766.84	47,621,691.03	121,176,457.87	5.5%	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	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	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	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	0.0%	
To State School Building Fund/County School Facilities Fund		7613	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	0.0%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8631	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	0.0%	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%	

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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)	
Long-Term Debt Proceeds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971							
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	83,225,216.00	2,470,805.00	85,696,021.00	89,940,737.00	2,470,805.00	92,411,542.00	7.8%
2) Federal Revenue		8100-8299	0.00	6,041,437.59	6,041,437.59	0.00	6,195,615.00	6,195,615.00	2.6%
3) Other State Revenue		8300-8599	1,706,535.00	12,420,734.89	14,127,269.89	2,025,000.00	8,354,084.88	10,379,084.88	-26.5%
4) Other Local Revenue		8600-8799	839,891.25	4,747,702.89	5,587,594.14	772,371.25	5,486,571.00	6,258,942.25	12.0%
5) TOTAL, REVENUES			85,771,642.25	25,680,680.37	111,452,322.62	92,738,108.25	22,507,075.69	115,245,183.93	3.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		42,279,159.87	31,900,075.21	74,179,235.08	44,499,121.77	30,932,412.03	75,431,533.80	1.7%
2) Instruction - Related Services	2000-2999		10,323,902.65	1,945,944.58	12,269,847.23	11,706,427.65	2,235,028.00	13,941,455.65	13.6%
3) Pupil Services	3000-3999		5,004,742.00	2,179,956.10	7,184,698.10	5,710,062.00	2,077,004.00	7,787,066.00	8.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,882,889.42	369,286.00	4,252,175.42	4,122,218.42	343,453.00	4,465,671.42	5.0%
8) Plant Services	8000-8999		6,650,558.00	6,235,861.00	12,886,419.00	7,053,820.00	9,533,794.00	16,587,414.00	28.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,409,085.00	2,730,000.00	4,139,085.00	463,317.00	2,500,000.00	2,963,317.00	-28.4%
10) TOTAL, EXPENDITURES			69,550,336.94	45,361,122.89	114,911,459.83	73,554,766.84	47,621,691.03	121,176,457.87	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			16,221,305.31	(19,680,442.52)	(3,459,137.21)	19,183,341.41	(25,114,615.35)	(5,931,273.94)	71.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,543,191.03)	17,543,191.03	0.00	(18,256,484.00)	18,256,484.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,321,885.72)	(2,137,251.49)	(3,459,137.21)	926,657.41	(6,858,131.35)	(5,931,273.94)	71.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance			10,530,287.92	14,639,549.53	25,169,837.45	9,208,402.20	10,010,717.04	19,219,119.24	-23.6%
a) As of July 1 - Unaudited		9791							

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Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	(2,491,575.00)	(2,491,575.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,530,287.92	12,147,968.53	22,678,256.45	9,208,402.20	10,010,717.04	19,219,119.24	-15.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,530,287.92	12,147,968.53	22,678,256.45	9,208,402.20	10,010,717.04	19,219,119.24	-15.3%
2) Ending Balance, June 30 (E + F1e)			9,208,402.20	10,010,717.04	19,219,119.24	10,135,259.61	3,152,565.69	13,287,845.30	-30.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,010,717.04	10,010,717.04	0.00	3,152,566.37	3,152,566.37	-68.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Reserved for Locally Restricted Site Programs		9780	300,000.00		300,000.00			0.00	
Reserved for Locally Restricted Site programs		9780			0.00	300,000.00		300,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,908,402.20	0.00	8,908,402.20	9,835,259.61	(.68)	9,835,258.93	10.4%

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Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	1,543,971.00	751,389.00
6300	Lottery: Instructional Materials	880,019.82	790,019.82
6500	Special Education	1,061,614.00	187,169.10
6536	Special Ed: Dispute Prevention and Dispute Resolution	109,639.00	0.00
6537	Special Ed: Learning Recovery Support	285,934.00	0.00
7311	Classified School Employee Professional Development Block Grant	32,430.00	0.00
7412	A-G Access/Success Grant	0.00	364,340.00
7413	A-G Learning Loss Mitigation Grant	0.00	160,660.00
7425	Expanded Learning Opportunities (ELO) Grant	.50	.50
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	266,330.00	371.00
7810	Other Restricted State	98,272.00	0.00
9010	Other Restricted Local	5,732,506.72	908,636.95
Total, Restricted Balance		10,010,717.04	3,152,586.37

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

\_\_\_\_\_

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

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

\_\_\_\_\_

Contra Costa County Schools Insurance Group

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

\_\_\_\_\_

Signed

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

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Liz Robbins  
Title: CBo  
Telephone: 925-634-2166 x2030  
E-mail: robbinsl@lushd.net

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	89,940,737.00	5.77%	95,134,221.00	4.28%	99,203,973.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,025,000.00	3.00%	2,085,750.00	2.80%	2,144,151.00
4. Other Local Revenues	8600-8799	772,371.25	0.00%	772,371.00	0.00%	772,371.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(18,256,484.00)	5.48%	(19,256,484.00)	5.19%	(20,256,484.00)
6. Total (Sum lines A1 thru A5c)		74,481,624.25	5.71%	78,735,858.00	3.97%	81,864,011.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,355,664.00		37,212,948.00
b. Step & Column Adjustment				590,284.00		603,143.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				267,000.00		1,491,183.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,355,664.00	2.36%	37,212,948.00	5.63%	39,307,274.00
2. Classified Salaries						
a. Base Salaries				8,728,595.00		8,840,656.00
b. Step & Column Adjustment				58,409.00		60,623.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				53,652.00		95,157.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,728,595.00	1.28%	8,840,656.00	1.76%	8,996,436.00
3. Employee Benefits	3000-3999	19,031,394.00	1.01%	19,223,252.00	1.92%	19,592,861.00
4. Books and Supplies	4000-4999	1,399,898.29	56.72%	2,193,855.00	36.16%	2,987,074.00
5. Services and Other Operating Expenditures	5000-5999	7,848,333.55	3.14%	8,094,771.00	1.97%	8,254,238.00
6. Capital Outlay	6000-6999	44,271.00	0.00%	44,271.00	0.00%	44,271.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	463,317.00	0.00%	463,317.00	0.00%	463,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(316,706.00)	0.00%	(316,706.00)	0.00%	(316,706.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		73,554,766.84	2.99%	75,756,364.00	4.72%	79,328,765.00

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		926,857.41		2,979,494.00		2,535,246.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,208,402.20		10,135,259.61		13,114,753.61
2. Ending Fund Balance (Sum lines C and D1)		10,135,259.61		13,114,753.61		15,649,999.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	300,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		5,816,409.00		5,876,700.00
2. Unassigned/Unappropriated	9790	9,835,259.61		7,298,344.61		9,773,299.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,135,259.61		13,114,753.61		15,649,999.61
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		5,816,409.00		5,876,700.00
c. Unassigned/Unappropriated	9790	9,835,259.61		7,298,344.61		9,773,299.61
(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			2,906,321.00		2,606,321.00
b. Reserve for Economic Uncertainties	9789					0.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		9,835,259.61		16,021,074.61		18,256,320.61

**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.

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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)
2023-24 added 3 Certificated FTE \$257K, and Custodian for HHS \$54K, 2024-25 moved \$1.5M in certificated and certificated admin staffing and \$95K classified admin to Unrestricted (from restricted one time funds)						

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,470,805.00	0.00%	2,470,805.00	0.00%	2,470,805.00
2. Federal Revenues	8100-8299	6,195,615.00	-18.19%	5,068,556.00	-45.09%	2,783,177.00
3. Other State Revenues	8300-8599	8,354,084.68	-19.10%	6,758,391.00	2.00%	6,893,559.00
4. Other Local Revenues	8600-8799	5,486,571.00	0.00%	5,486,571.00	0.00%	5,486,571.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,256,484.00	5.48%	19,256,484.00	5.19%	20,256,484.00
6. Total (Sum lines A1 thru A5c)		40,763,559.68	-4.23%	39,040,807.00	-2.95%	37,890,596.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,190,973.00		12,283,807.00
b. Step & Column Adjustment				195,056.00		184,257.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(102,222.00)		(2,296,847.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,190,973.00	0.76%	12,283,807.00	-17.20%	10,171,217.00
2. Classified Salaries						
a. Base Salaries				5,539,583.00		5,584,979.00
b. Step & Column Adjustment				55,396.00		32,993.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,000.00)		(140,769.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,539,583.00	0.82%	5,584,979.00	-1.93%	5,477,203.00
3. Employee Benefits	3000-3999	11,967,981.68	-0.39%	11,921,637.00	-3.04%	11,559,490.00
4. Books and Supplies	4000-4999	1,622,484.77	-2.38%	1,583,899.00	1.20%	1,602,907.00
5. Services and Other Operating Expenditures	5000-5999	7,368,022.58	-11.56%	6,516,389.00	3.50%	6,744,762.00
6. Capital Outlay	6000-6999	6,195,920.00	-98.11%	116,920.00	-26.90%	85,467.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,500,000.00	0.00%	2,500,000.00	0.00%	2,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	236,726.00	-72.89%	64,178.00	0.00%	64,178.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		47,621,691.03	-14.80%	40,571,809.00	-5.83%	38,205,224.00

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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)		(6,858,131.35)		(1,531,002.00)		(314,628.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,010,717.04		3,152,585.69		1,621,583.69
2. Ending Fund Balance (Sum lines C and D1)		3,152,585.69		1,621,583.69		1,306,955.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,152,586.37		1,621,584.37		1,306,956.37
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	(.68)		(.68)		(.68)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,152,585.69		1,621,583.69		1,306,955.69
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.

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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)
Adjustments have been made to positions see unrestricted notes						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	92,411,542.00	5.62%	97,605,026.00	4.17%	101,674,778.00
2. Federal Revenues	8100-8299	6,195,615.00	-18.19%	5,068,556.00	-45.09%	2,783,177.00
3. Other State Revenues	8300-8599	10,379,084.68	-14.79%	8,844,141.00	2.19%	9,037,710.00
4. Other Local Revenues	8600-8799	6,258,942.25	0.00%	6,258,942.00	0.00%	6,258,942.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		115,245,183.93	2.20%	117,776,665.00	1.68%	119,754,607.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				48,546,637.00		49,496,755.00
b. Step & Column Adjustment				785,340.00		787,400.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				164,778.00		(805,664.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,546,637.00	1.96%	49,496,755.00	-0.04%	49,478,491.00
2. Classified Salaries						
a. Base Salaries				14,268,178.00		14,425,635.00
b. Step & Column Adjustment				113,805.00		93,616.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				43,652.00		(45,612.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,268,178.00	1.10%	14,425,635.00	0.33%	14,473,639.00
3. Employee Benefits	3000-3999	30,999,375.68	0.47%	31,144,889.00	0.02%	31,152,351.00
4. Books and Supplies	4000-4999	3,022,383.06	24.99%	3,777,754.00	21.50%	4,589,981.00
5. Services and Other Operating Expenditures	5000-5999	15,216,356.13	-3.98%	14,611,160.00	2.65%	14,999,000.00
6. Capital Outlay	6000-6999	6,240,191.00	-97.42%	161,191.00	-19.51%	129,738.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,963,317.00	0.00%	2,963,317.00	0.00%	2,963,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(79,980.00)	215.74%	(252,528.00)	0.00%	(252,528.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		121,176,457.87	-4.00%	116,328,173.00	1.04%	117,533,989.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(5,931,273.94)		1,448,492.00		2,220,618.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,219,119.24		13,287,845.30		14,736,337.30
2. Ending Fund Balance (Sum lines C and D1)		13,287,845.30		14,736,337.30		16,956,955.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,152,586.37		1,621,584.37		1,306,956.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	300,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		5,816,409.00		5,876,700.00
2. Unassigned/Unappropriated	9790	9,835,258.93		7,298,343.93		9,773,298.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,287,845.30		14,736,337.30		16,956,955.30
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		5,816,409.00		5,876,700.00
c. Unassigned/Unappropriated	9790	9,835,259.61		7,298,344.61		9,773,299.61
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.68)		(.68)		(.68)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		2,906,321.00		2,606,321.00
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)		9,835,258.93		16,021,073.93		18,256,319.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.12%		13.77%		15.53%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

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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	No					
the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds		0.00		0.00		0.00
(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)						
2. District ADA		7,770.17		7,806.24		7,824.94
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)						
3. Calculating the Reserves		121,176,457.87		116,328,173.00		117,533,989.00
a. Expenditures and Other Financing Uses (Line B11)		0.00		0.00		0.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		121,176,457.87		116,328,173.00		117,533,989.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
d. Reserve Standard Percentage Level		3.00%		3.00%		3.00%
(Refer to Form 01CS, Criterion 10 f for calculation details)		3,635,293.74		3,489,845.19		3,526,019.67
e. Reserve Standard - By Percent (Line F3c times F3d)						
f. Reserve Standard - By Amount		0.00		0.00		0.00
(Refer to Form 01CS, Criterion 10 f for calculation details)		3,635,293.74		3,489,845.19		3,526,019.67
g. Reserve Standard (Greater of Line F3e or F3f)						
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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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):

7,770.17

District's ADA Standard Percentage Level:

1.0%

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

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	7,866	7,860		
	Charter School				
	<b>Total ADA</b>	<b>7,866</b>	<b>7,860</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	7,869	7,860		
	Charter School				
	<b>Total ADA</b>	<b>7,869</b>	<b>7,860</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	7,852	7,859		
	Charter School		0		
	<b>Total ADA</b>	<b>7,852</b>	<b>7,859</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	7,770			
	Charter School	0			
	<b>Total ADA</b>	<b>7,770</b>			

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

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

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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):

7,770.2

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

1.0%

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

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

Fiscal Year		Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	8,355	8,304		
	Charter School				
	<b>Total Enrollment</b>	<b>8,355</b>	<b>8,304</b>	<b>0.6%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	8,274	8,222		
	Charter School				
	<b>Total Enrollment</b>	<b>8,274</b>	<b>8,222</b>	<b>0.6%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	8,162	8,300		
	Charter School				
	<b>Total Enrollment</b>	<b>8,162</b>	<b>8,300</b>	<b>N/A</b>	<b>Met</b>

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Budget Year (2022-23)		
District Regular		8,325
Charter School		
<b>Total Enrollment</b>		<b>8,325</b>

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

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

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

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

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

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

Due to COVID and quarantines, ADA is lower in 2021-22.

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 (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	7,860	8,304	94.7%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>7,860</b>	<b>8,304</b>	
Second Prior Year (2020-21)	District Regular	7,860	8,222	95.6%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>7,860</b>	<b>8,222</b>	
First Prior Year (2021-22)	District Regular	7,595	8,300	91.5%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>7,595</b>	<b>8,300</b>	
Historical Average Ratio:				93.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 94.4%

**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	7,770	8,325	93.3%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>7,770</b>	<b>8,325</b>		
1st Subsequent Year (2023-24)	District Regular	7,806	8,345	93.5%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>7,806</b>	<b>8,345</b>		
2nd Subsequent Year (2024-25)	District Regular	7,825	8,365	93.5%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>7,825</b>	<b>8,365</b>		

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

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

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

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

4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	7,896.60	7,800.17	7,836.24	7,854.94
b. Prior Year ADA (Funded)		7,896.60	7,800.17	7,836.24
c. Difference (Step 1a minus Step 1b)		(96.43)	36.07	18.70
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.22%)	.46%	.24%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
<b>Step 3 - Total Change in Population and Funding Level</b>				
(Step 1d plus Step 2c)		-1.2%	0.5%	0.2%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-2.22% to -0.22%</b>	<b>-0.54% to 1.46%</b>	<b>-0.76% to 1.24%</b>

**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**

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	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)	41,611,045.00	41,981,072.00	41,981,072.00	41,981,072.00
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)	84,334,063.00	91,140,737.00	96,353,987.00	100,439,049.00
District's Projected Change in LCFF Revenue:		8.07%	5.72%	4.24%
LCFF Revenue Standard		-2.22% to -0.22%	-0.54% to 1.46%	-0.76% to 1.24%
Status:		Not Met	Not Met	Not Met

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

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

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

Explanation:  
(required if NOT met)

The state added additional LCFF base funding

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2019-20)	54,999,042.28	64,871,779.15	84.8%	
Second Prior Year (2020-21)	54,638,513.93	64,326,465.09	84.9%	
First Prior Year (2021-22)	59,435,555.08	69,550,336.94	85.5%	
	Historical Average Ratio:		85.1%	

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>82.1% to 88.1%</b>	<b>82.1% to 88.1%</b>	<b>82.1% to 88.1%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	64,115,653.00	73,554,766.84	87.2%		Met
1st Subsequent Year (2023-24)	65,276,856.00	75,756,364.00	86.2%		Met
2nd Subsequent Year (2024-25)	67,896,571.00	79,328,765.00	85.6%		Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.22%)	.46%	.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.22% to 8.78%	-9.54% to 10.46%	-9.76% to 10.24%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.22% to 3.78%	-4.54% to 5.46%	-4.76% to 5.24%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	6,041,437.59		
Budget Year (2022-23)	6,195,615.00	2.55%	No
1st Subsequent Year (2023-24)	5,068,556.00	(18.19%)	Yes
2nd Subsequent Year (2024-25)	2,783,177.00	(45.09%)	Yes

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**Explanation:**  
(required if Yes)

Decrease in revenue is due to a large amount of COVID relief one time revenue in 2021-22 and some deferred to 2022-23.

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

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

14,127,269.89		
10,379,084.68	(26.53%)	Yes
8,844,141.00	(14.79%)	Yes
9,037,710.00	2.19%	No

**Explanation:**  
(required if Yes)

Decrease in revenue is due to a large amount of COVID relief one time revenue in 2021-22 and some deferred to 2022-23.

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

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

5,587,594.14		
6,258,942.25	12.01%	Yes
6,258,942.00	0.00%	No
6,258,942.00	0.00%	No

**Explanation:**  
(required if Yes)

Large increase is due to SELPA SPED revenue increased by \$809K.

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

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

5,206,862.75		
3,022,383.06	(41.95%)	Yes
3,777,754.00	24.99%	Yes
4,589,981.00	21.50%	Yes

**Explanation:**  
(required if Yes)

One time revenue spent on supplies and materials expenditures in 21-22 and not in 22-23.

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

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

16,949,277.13		
15,216,356.13	(10.22%)	Yes
14,611,160.00	(3.98%)	No
14,999,000.00	2.65%	No

**Explanation:**  
(required if Yes)

One time revenue spent on out side services and other operating expenditures in 21-22 and not in 22-23.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

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Object Range / Fiscal Year	Amount	Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	25,756,301.62		
Budget Year (2022-23)	22,833,641.93	(11.35%)	Not Met
1st Subsequent Year (2023-24)	20,171,639.00	(11.66%)	Not Met
2nd Subsequent Year (2024-25)	18,079,829.00	(10.37%)	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	22,156,139.88		
Budget Year (2022-23)	18,238,739.19	(17.68%)	Not Met
1st Subsequent Year (2023-24)	18,388,914.00	.82%	Met
2nd Subsequent Year (2024-25)	19,588,981.00	6.53%	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)

Decrease in revenue is due to a large amount of COVID relief one time revenue in 2021-22 and some deferred to 2022-23.

**Explanation:**

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

Decrease in revenue is due to a large amount of COVID relief one time revenue in 2021-22 and some deferred to 2022-23.

**Explanation:**

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

Large increase is due to SELPA SPED revenue increased by \$809K.

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

**Explanation:**

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

One time revenue spent on supplies and materials expenditures in 21-22 and not in 22-23.

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**Explanation:**

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

One time revenue spent on out side services and other operating expenditures in 21-22 and not in 22-23.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	114,040,668.87		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	114,040,668.87	3,421,220.07	3,435,389.00 Met

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

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

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<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)

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	4,844,125.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,428,691.16	5,299,399.92	8,908,402.20
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	7,428,691.16	10,143,524.92	8,908,402.20
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	94,175,154.33	97,809,949.70	114,911,459.83
	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)	94,175,154.33	97,809,949.70	114,911,459.83
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.9%	10.4%	7.8%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>2.6%</b>	<b>3.5%</b>	<b>2.6%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	1,694,270.05	65,371,779.15	N/A	Met
Second Prior Year (2020-21)	2,080,518.76	64,342,289.05	N/A	Met
First Prior Year (2021-22)	(1,321,885.72)	69,550,336.94	1.9%	Met
Budget Year (2022-23) (Information only)	926,857.41	73,554,766.84		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	6,264,316.70	6,755,499.11	N/A	Met
Second Prior Year (2020-21)	7,611,589.06	8,449,769.16	N/A	Met
First Prior Year (2021-22)	10,530,288.00	10,530,287.92	0.0%	Met
Budget Year (2022-23) (Information only)	9,208,402.20			

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

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

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

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

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

Larger beginning fund balance due to 1) carry over of large amounts of one time revenue 2) operating expenditures lower due to distance learning.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	7,770	7,806	7,825
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	121,176,457.87	116,328,173.00	117,533,989.00
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)	121,176,457.87	116,328,173.00	117,533,989.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,635,293.74	3,489,845.19	3,526,019.67
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)	3,635,293.74	3,489,845.19	3,526,019.67

**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)	0.00	5,816,409.00	5,876,700.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,835,259.61	7,298,344.61	9,773,299.61
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)	(.68)	(.68)	(.68)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	2,906,321.00	2,606,321.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		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)	9,835,258.93	16,021,073.93	18,256,319.93
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.12%	13.77%	15.53%
<b>District's Reserve Standard</b> (Section 10B, Line 7):		<b>3,635,293.74</b>	<b>3,489,845.19</b>	<b>3,526,019.67</b>
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

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**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or  
-\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(17,543,191.03)			
Budget Year (2022-23)	(18,256,484.00)	713,292.97	4.1%	Met
1st Subsequent Year (2023-24)	(19,256,484.00)	1,000,000.00	5.5%	Met
2nd Subsequent Year (2024-25)	(20,256,484.00)	1,000,000.00	5.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

1a.	MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.	
	<b>Explanation:</b> (required if NOT met)	<div style="border: 1px solid black; height: 30px;"></div>
1b.	MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.	
	<b>Explanation:</b> (required if NOT met)	<div style="border: 1px solid black; height: 30px;"></div>
1c.	MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.	
	<b>Explanation:</b>	<div style="border: 1px solid black; height: 30px;"></div>

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	8	Fund 01	La Paloma	3,706,539
Certificates of Participation	2	Fund 25	Heritage	370,346
General Obligation Bonds	29	Fund 51	Measure U	77,690,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				

<b>TOTAL:</b>				81,766,885

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	463,317	463,317	463,317	463,317
Certificates of Participation	370,346	370,346	0	0
General Obligation Bonds	6,274,063	6,406,963	6,484,388	6,555,913
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
	945,766			
<b>Total Annual Payments:</b>	8,053,492	7,240,626	6,947,705	7,019,230
<b>Has total annual payment increased over prior year (2021-22)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

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**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)

2 For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	500,000

4. OPEB Liabilities

a. Total OPEB liability	20,486,057.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	20,486,057.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	567,033.00	500,000.00	500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	372,161.00	423,021.00	489,043.00
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	309.71	313.71	317	317

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

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 25, 2022

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

If Yes, date of Superintendent and CBO certification: May 11, 2022

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

If Yes, date of budget revision board adoption: May 25, 2022

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)?	<span style="border: 1px solid black; width: 100%; height: 30px;"></span>	<span style="border: 1px solid black; width: 100%; height: 30px;"></span>	<span style="border: 1px solid black; width: 100%; height: 30px;"></span>

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
5608986	5658986	5708986
90.0%	90.0%	90.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

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

**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

Yes	Yes	Yes
551447	740391	742451
1.4%	1.5%	1.5%

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

**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?

No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

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None

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	272.77	283	284	284

**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.

Salary and benefits.

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:	
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5. Salary settlement:

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

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

--	--	--

**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

160,259
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

1291184	0	0
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
3282056	3317056	3352856
90.0%	90.0%	90.0%
.5%	.5%	.5%

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

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

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

If Yes, explain the nature of the new costs:

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

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- 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
85476	99672	79483
.8%	.8%	.8%

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

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

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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?


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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	42	46	46	46

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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")

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	418834	0	0
No			
No			
	582.0%	0.0%	0.0%

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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

Yes	Yes	Yes

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
120000	114478	92075

**Management/Supervisor/Confidential**

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
356948	371948	386948
.3%	.3%	.3%

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

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.  
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 22, 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
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**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.

- Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

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

Comments:  
(optional)

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End of School District Budget Criteria and Standards Review

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,355,809.00	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	2,355,809.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(2,355,809.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(2,355,809.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,355,809.00	2,355,809.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,355,809.00	2,355,809.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,355,809.00	2,355,809.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,355,809.00	0.00	-100.0%
Components of Ending Fund Balance					

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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	2,355,809.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	2,355,809.00	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	2,355,809.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,355,809.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	235,843.52	235,843.52	0.0%
3) Other State Revenue		8300-8599	1,283,448.00	1,353,810.00	5.5%
4) Other Local Revenue		8600-8799	474,535.75	474,535.75	0.0%
5) TOTAL, REVENUES			1,993,827.27	2,064,189.27	3.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	768,099.50	800,330.00	4.2%
2) Classified Salaries		2000-2999	400,660.50	380,046.00	-5.1%
3) Employee Benefits		3000-3999	525,419.00	543,129.00	3.4%
4) Books and Supplies		4000-4999	150,164.27	123,109.27	-18.0%
5) Services and Other Operating Expenditures		5000-5999	306,680.35	268,627.35	-12.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	82,310.00	39,980.00	-51.4%
9) TOTAL, EXPENDITURES			2,233,333.62	2,155,221.62	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(239,506.35)	(91,032.35)	-62.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(239,506.35)	(91,032.35)	-62.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,049,728.18	810,221.83	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,049,728.18	810,221.83	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,049,728.18	810,221.83	-22.8%
2) Ending Balance, June 30 (E + F1e)			810,221.83	719,189.48	-11.2%
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	36,970.07	.07	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	773,251.76	719,189.41	-7.0%
Reserved for Adult Education Program	0000	9780	773,251.76		
Reserved for Adult Education Program	0000	9780		719,189.41	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,764.52	19,764.52	0.0%
All Other Federal Revenue	All Other	8290	216,079.00	216,079.00	0.0%
TOTAL, FEDERAL REVENUE			235,843.52	235,843.52	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,183,629.00	1,253,991.00	5.9%
All Other State Revenue	All Other	8590	99,819.00	99,819.00	0.0%
TOTAL, OTHER STATE REVENUE			1,283,448.00	1,353,810.00	5.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	105,000.00	105,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	359,935.75	359,935.75	0.0%
Tuition		8710	6,000.00	6,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			474,535.75	474,535.75	0.0%
TOTAL, REVENUES			1,993,827.27	2,064,189.27	3.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	572,236.50	575,969.00	0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	195,863.00	224,361.00	14.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			768,099.50	800,330.00	4.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	122,805.00	112,859.00	-8.1%
Classified Support Salaries		2200	70,800.00	69,259.00	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	163,255.50	153,268.00	-6.1%
Other Classified Salaries		2900	43,800.00	44,660.00	2.0%
TOTAL, CLASSIFIED SALARIES			400,660.50	380,046.00	-5.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	187,014.00	207,567.00	11.0%
PERS		3201-3202	83,827.00	91,525.00	9.2%
OASDI/Medicare/Alternative		3301-3302	42,797.00	42,577.00	-0.5%
Health and Welfare Benefits		3401-3402	176,374.00	166,117.00	-5.8%
Unemployment Insurance		3501-3502	10,138.00	6,207.00	-38.8%
Workers' Compensation		3601-3602	24,269.00	24,716.00	1.8%
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	1,000.00	4,420.00	342.0%
TOTAL, EMPLOYEE BENEFITS			525,419.00	543,129.00	3.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	28,130.00	25,300.00	-10.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	117,034.27	92,809.27	-20.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,164.27	123,109.27	-18.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,965.00	8,345.00	-6.9%
Dues and Memberships		5300	1,010.00	1,150.00	13.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,300.00	62,800.00	22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,824.00	7,824.00	-20.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,640.00	5,640.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	201,841.35	156,568.35	-22.4%
Communications		5900	28,300.00	26,300.00	-7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			306,680.35	268,627.35	-12.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>Tuition</b>					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
<b>Other Transfers Out</b>					
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%
<b>Debt Service</b>					
Debt Service - Interest					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund					
		7350	82,310.00	39,980.00	-51.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			82,310.00	39,980.00	-51.4%
TOTAL, EXPENDITURES			2,233,333.62	2,155,221.62	-3.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	928,557.00	1,250,000.00	34.6%
3) Other State Revenue		8300-8599	60,000.00	188,060.00	213.4%
4) Other Local Revenue		8600-8799	152,007.00	152,007.00	0.0%
5) TOTAL, REVENUES			1,140,564.00	1,590,067.00	39.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	625,335.30	649,892.00	3.9%
3) Employee Benefits		3000-3999	318,522.20	331,895.00	4.2%
4) Books and Supplies		4000-4999	549,485.00	500,000.00	-9.0%
5) Services and Other Operating Expenditures		5000-5999	69,453.21	60,530.00	-12.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,000.00	40,000.00	0.0%
9) TOTAL, EXPENDITURES			1,602,795.71	1,582,317.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(462,231.71)	7,750.00	-101.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(462,231.71)	7,750.00	-101.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	484,405.97	22,174.26	-95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			484,405.97	22,174.26	-95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,405.97	22,174.26	-95.4%
2) Ending Balance, June 30 (E + F1e)			22,174.26	29,924.26	35.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,174.26	29,924.26	35.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	925,494.00	1,250,000.00	35.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			928,557.00	1,250,000.00	34.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	60,000.00	188,060.00	213.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,000.00	188,060.00	213.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	151,100.00	151,100.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	907.00	907.00	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			152,007.00	152,007.00	0.0%
TOTAL, REVENUES			1,140,564.00	1,590,067.00	39.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	392,134.30	405,716.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	233,201.00	244,174.00	4.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			625,335.30	649,892.00	3.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	105,025.00	117,389.00	11.8%
OASDI/Medicare/Alternative		3301-3302	47,604.00	48,778.00	2.5%
Health and Welfare Benefits		3401-3402	137,159.20	139,006.00	1.3%
Unemployment Insurance		3501-3502	3,095.00	3,188.00	3.0%
Workers' Compensation		3601-3602	14,235.00	12,818.00	-10.0%
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	11,404.00	10,716.00	-6.0%
TOTAL, EMPLOYEE BENEFITS			318,522.20	331,895.00	4.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,163.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	543,322.00	500,000.00	-8.0%
TOTAL, BOOKS AND SUPPLIES			549,485.00	500,000.00	-9.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	520.00	425.00	-18.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,200.00	6,000.00	-34.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,005.00	2,955.00	-1.7%
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	56,728.21	51,150.00	-9.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,453.21	60,530.00	-12.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	40,000.00	40,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,000.00	40,000.00	0.0%
TOTAL, EXPENDITURES			1,602,795.71	1,582,317.00	-1.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,108,847.00	1,200,000.00	8.2%
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	342.77	342.77	0.0%
5) TOTAL, REVENUES			1,109,189.77	1,200,342.77	8.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	578,601.92	578,601.92	0.0%
6) Capital Outlay		6000-6999	699,245.08	699,245.08	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			1,277,847.00	1,277,847.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(168,657.23)	(77,504.23)	-54.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(168,657.23)	(77,504.23)	-54.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,487,200.26	1,318,543.03	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,487,200.26	1,318,543.03	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,487,200.26	1,318,543.03	-11.3%
2) Ending Balance, June 30 (E + F1e)					
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					
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	1,318,543.03	1,241,038.80	-5.9%
Reserved for Deferred Maintenance	0000	9780	1,318,543.03		
Reserved for Deferred Maintenance	0000	9780		1,241,038.80	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,108,847.00	1,200,000.00	8.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,108,847.00	1,200,000.00	8.2%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	342.77	342.77	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			342.77	342.77	0.0%
TOTAL, REVENUES			1,109,189.77	1,200,342.77	8.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/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%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	578,601.92	578,601.92	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>578,601.92</b>	<b>578,601.92</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	395,000.00	395,000.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.0%
Equipment Replacement		6500	254,245.08	254,245.08	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>699,245.08</b>	<b>699,245.08</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,277,847.00</b>	<b>1,277,847.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,000.00	10,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	10,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,918,421.64	2,928,421.64	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,918,421.64	2,928,421.64	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,918,421.64	2,928,421.64	0.3%
2) Ending Balance, June 30 (E + F1e)			2,928,421.64	2,938,421.64	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,928,421.64	2,938,421.64	0.3%
Reserved for Technology Upgrades	0000	9780	2,928,421.64		
Reserved for Technology Upgrades	0000	9780		2,938,421.64	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8680	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	200,000.00	-60.0%
5) TOTAL, REVENUES			500,000.00	200,000.00	-60.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	646,320.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,195,767.00	1,237,543.00	-43.6%
6) Capital Outlay		6000-6999	35,664,049.61	26,058,000.00	-26.9%
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			38,506,136.61	27,295,543.00	-29.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,006,136.61)	(27,095,543.00)	-28.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,006,136.61)	(27,095,543.00)	-28.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,348,746.85	27,342,610.24	-58.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,348,746.85	27,342,610.24	-58.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,348,746.85	27,342,610.24	-58.2%
2) Ending Balance, June 30 (E + F1e)			27,342,610.24	247,067.24	-99.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	27,342,610.24	247,067.24	-99.1%
Reserved for Measure U Projects	0000	9780	27,342,610.24		
Reserved for Measure U Projects	0000	9780		247,067.24	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,000.00	200,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	200,000.00	-60.0%
TOTAL, REVENUES			500,000.00	200,000.00	-60.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,186.00	0.00	-100.0%
Noncapitalized Equipment		4400	627,134.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			646,320.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	584,566.00	147,543.00	-74.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,611,181.00	1,090,000.00	-32.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,195,767.00	1,237,543.00	-43.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	500,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,345,888.61	25,558,000.00	-27.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	318,161.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,664,049.61	26,058,000.00	-26.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			38,506,136.61	27,295,543.00	-29.1%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,339,230.00	2,511,000.00	-24.8%
5) TOTAL, REVENUES			3,339,230.00	2,511,000.00	-24.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	235,714.00	1,407,530.00	497.1%
5) Services and Other Operating Expenditures		5000-5999	366,921.00	424,528.00	9.7%
6) Capital Outlay		6000-6999	165,852.00	200,000.00	20.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	446,846.00	446,846.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,235,333.00	2,478,904.00	100.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,103,897.00	32,096.00	-98.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,103,897.00	32,096.00	-98.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,836,153.38	7,940,050.38	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,836,153.38	7,940,050.38	36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,836,153.38	7,940,050.38	36.0%
2) Ending Balance, June 30 (E + F1e)			7,940,050.38	7,972,146.38	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,940,050.38	7,972,146.38	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,000.00	11,000.00	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	3,328,230.00	2,500,000.00	-24.9%
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			3,339,230.00	2,511,000.00	-24.8%
TOTAL, REVENUES			3,339,230.00	2,511,000.00	-24.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	500,000.00	New
Noncapitalized Equipment		4400	235,714.00	907,530.00	285.0%
TOTAL, BOOKS AND SUPPLIES			235,714.00	1,407,530.00	497.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,843.00	400,728.00	8.6%
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	18,078.00	23,800.00	31.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			386,921.00	424,528.00	9.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	165,852.00	200,000.00	20.6%
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			165,852.00	200,000.00	20.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	91,985.00	91,985.00	0.0%
Other Debt Service - Principal		7439	354,861.00	354,861.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			446,846.00	446,846.00	0.0%
TOTAL, EXPENDITURES			1,235,333.00	2,478,904.00	100.7%
<b>INTERFUND TRANSFERS</b>					
INTERFUND TRANSFERS IN					

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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,271.00	20,000.00	15.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,271.00	20,000.00	15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,271.00)	(20,000.00)	15.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,271.00)	(20,000.00)	15.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,624,197.67	4,606,926.67	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,624,197.67	4,606,926.67	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,624,197.67	4,606,926.67	-0.4%
2) Ending Balance, June 30 (E + F1e)			4,606,926.67	4,586,926.67	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,606,926.67	4,586,926.67	-0.4%
Reserved for Capital Projects	0000	9780	4,606,926.67		
Reserved for Capital Projects	0000	9780		4,586,926.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,271.00	20,000.00	15.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			17,271.00	20,000.00	15.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			17,271.00	20,000.00	15.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,510.58	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,720,512.71	0.00	-100.0%
5) TOTAL, REVENUES			8,744,023.29	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,352,279.76	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,352,279.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,608,256.47)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,608,256.47)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,328,376.76	8,720,120.29	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,328,376.76	8,720,120.29	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,328,376.76	8,720,120.29	-15.6%
2) Ending Balance, June 30 (E + F1e)			8,720,120.29	8,720,120.29	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	8,720,120.29	8,720,120.29	0.0%
Reserved for Bond Interest and Redemption	0000	9780	8,720,120.29		
Reserved for Bond Interest and Redemption	0000	9780		8,720,120.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	23,510.58	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,510.58	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,409,509.32	0.00	-100.0%
Unsecured Roll		8612	136,607.37	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	174,396.02	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,720,512.71	0.00	-100.0%
TOTAL, REVENUES			8,744,023.29	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,170,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	4,182,279.76	0.00	-100.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,352,279.76	0.00	-100.0%
TOTAL, EXPENDITURES			10,352,279.76	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,086,316.88	4,307,090.88	5.4%
5) TOTAL, REVENUES			4,086,316.88	4,307,090.88	5.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,809,338.28	1,932,320.00	6.8%
3) Employee Benefits		3000-3999	1,065,156.00	1,218,692.00	14.4%
4) Books and Supplies		4000-4999	766,250.60	753,696.88	-4.1%
5) Services and Other Operating Expenses		5000-5999	295,439.00	272,249.00	-7.8%
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			3,956,183.88	4,176,957.88	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			130,133.00	130,133.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			130,133.00	130,133.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,074,051.59	4,204,184.59	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,074,051.59	4,204,184.59	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,074,051.59	4,204,184.59	3.2%
2) Ending Net Position, June 30 (E + F1e)			4,204,184.59	4,334,317.59	3.1%
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	4,204,184.59	4,334,317.59	3.1%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

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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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	145,133.00	145,133.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,941,183.88	4,161,957.88	5.6%
TOTAL, OTHER LOCAL REVENUE			4,086,316.88	4,307,090.88	5.4%
TOTAL, REVENUES			4,086,316.88	4,307,090.88	5.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	1,368,431.28	1,416,786.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	180,254.00	197,346.00	9.5%
Clerical, Technical and Office Salaries		2400	260,653.00	318,188.00	22.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,809,338.28</b>	<b>1,932,320.00</b>	<b>6.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	387,433.00	450,066.00	16.2%
OASDI/Medicare/Alternative		3301-3302	130,497.00	131,026.00	0.4%
Health and Welfare Benefits		3401-3402	439,610.00	537,526.00	22.3%
Unemployment Insurance		3501-3502	8,734.00	8,564.00	-1.9%
Workers' Compensation		3601-3602	75,980.00	70,510.00	-7.2%
OPEB, Allocated		3701-3702	4,800.00	4,800.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,102.00	16,200.00	-10.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,065,156.00</b>	<b>1,218,692.00</b>	<b>14.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	454,123.72	425,970.00	-6.2%
Noncapitalized Equipment		4400	332,126.88	327,726.88	-1.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>786,250.60</b>	<b>753,696.88</b>	<b>-4.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	5,000.00	-50.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	191,577.00	197,384.00	3.0%
Operations and Housekeeping Services		5500	21,600.00	18,400.00	-14.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400.00	2,000.00	400.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,935.00)	(27,935.00)	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	92,297.00	73,900.00	-19.9%
Communications		5900	7,500.00	3,500.00	-53.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>295,439.00</b>	<b>272,249.00</b>	<b>-7.8%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,956,183.88</b>	<b>4,176,957.88</b>	<b>5.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,510.00	0.00	-100.0%
5) TOTAL, REVENUES			2,510.00	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,350.00	42,745.00	882.6%
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			4,350.00	42,745.00	882.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,840.00)	(42,745.00)	2,223.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,840.00)	(42,745.00)	2,223.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,935.99	43,095.99	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,935.99	43,095.99	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,935.99	43,095.99	-4.1%
2) Ending Net Position, June 30 (E + F1e)			43,095.99	350.99	-99.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	43,095.99	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	350.99	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,510.00	0.00	-100.0%
TOTAL, REVENUES			2,510.00	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	4,350.00	42,745.00	882.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>4,350.00</b>	<b>42,745.00</b>	<b>882.6%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>4,350.00</b>	<b>42,745.00</b>	<b>882.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					

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

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

Liberty Union High

Contra Costa County

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

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

**IMPORT CHECKS**

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

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

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

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

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

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

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

### **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SUPPLEMENTAL CHECKS**

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

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

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

**EXPORT VALIDATION CHECKS**

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

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

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

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

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

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

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