

HOLTVILLE UNIFIED SCHOOL DISTRICT

2021-22 Estimated Actuals/ 2022-23 July 1 Budget Report

June 20, 2022

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Within this packet, the Holtville Unified School District submits its 2021-22 Estimated Actuals/ 2022-23 July 1 Budget Report. This report represents the District's last projection for the 2021-22 school year prior to closing the books, along with its initial estimates for the 2022-23 school year. Both sections of this report are based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight changes made to the 2021-22 end of year projections since the District's last update, which occurred in March of 2022, while also putting forth the first estimates on the 2022-23 school year budget. 2022-23 figures are based on the Governor's May Revise, along with any local updates available at the time of compiling this data. **Again, it is imperative that one read this report with the understanding that the numbers presented within are projections only.**

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board, certifying that 1) the District's Budget was developed using state-adopted Criteria and Standards, and includes expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 2) the Budget has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy, and 3) the Budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve level. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.

- Form CC: This is a signed annual certification by the Clerk/Secretary of the Governing Board, certifying that the District, if self-insured for workers' compensation claims, has indeed reserved adequate funds for accrued but unfunded claim costs. As Holtville Unified operates under the Joint Powers Authority (JPA) known as SIPIC, the District must annually certify that the JPA balance contains sufficient reserves to pay existing claims and that no excessive contribution is required of the District.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2021-22 Estimated Actuals and the 2022-23 Budget. The Form is divided between Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff" Column). Explanations on these variances can be found in the narrative that follows.

- Form A: This form shows the District's average daily attendance (ADA) for 2021-22 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2022-23 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). At the time of this report, it is currently unclear exactly how the State

plans to fund the LCFF with concern to ADA. Due to the pandemic and the ensuing troubles that all districts are having state-wide with regard to attendance, there are multiple proposals on how to address the severe losses to attendance districts are experiencing. Using the traditional model of the greater of current or prior year ADA, districts could be losing substantial revenue. With the great windfall of tax revenues at the State level, mitigation proposals have been created to ensure that districts are receiving adequate revenues to support the education of students in these troubling times. For this report, HUSD is utilizing the 3-year rolling average ADA that was provided in the LCFF calculator generated by FCMAT and ICOE. The final State Budget will reveal how ADA will ultimately be treated in 2022-23.

- CALPADS 1.17 Report: This report shows the District's enrollment figures, broken down by school site for the 2021-22 school year. Within this report, one can see the total enrollment of each site, as well as sub-sets of these totals, including: a) Free and Reduced Meal Program, b) Foster Youth, c) Homeless, d) Migrant Program, e) Direct Certification students, and f) English Learners. This report determines an "unduplicated count" from all students at each site that fit one or several of these categories. This count is important as it determines supplemental and concentration grants in the LCFF calculation.

- LCFF Calculator, LCFF Summary, and LCFF Additional Concentration Funds Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State regarding the LCFF. The worksheet has been printed to illustrate columns for HUSD for 2021-22, 2022-23, and the two subsequent fiscal years. 2021-22 and 2022-23 form the basis of this report, while the additional two years were utilized in calculating the District's Multi-Year Projection report. In addition, an additional tab providing the calculation of the additional 15% of concentration funding is provided.

- Forms CEA and CEB: These worksheets have been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula is performed for both the Estimated Actuals (Form CEA) and the Budget (Form CEB), and is based on salaries and benefits for classroom personnel divided by total District expenses (less reductions and adjustments for certain educational programs and services). The required percentage a unified district such as HUSD must reach is 55%. Currently, HUSD is showing as compliant in both fiscal years.

- Form MYP: This report shows the District's General Fund multi-year projections for the 2022-23 Budget year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently projected with regard to revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP. As can be seen in this year's projection, if the

assumptions listed hold true, the District has adequate reserve levels throughout the projection to meet minimum requirements.

- Cashflow Statements: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow to close out the 2021-22 fiscal year, and an initial projection of the 2022-23 Budget year. As this report shows, cash on hand for HUSD appears to not be an issue for the next two years. This is in part to the very healthy reserves that HUSD has carried, along with stimulus funding. What's more, the State has eliminated deferral of schools' LCFF apportionments.

- Form 01CS: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly. What's more, the report does not effectively address the issues of carryover from year-to-year in the District's Restricted funds, as well as one-time funding, making the variation in these reports a common theme that hampers its effectiveness. In this year's budget, variation is also inevitable as schools have been provided significant one-time revenues to help address the continuing COVID situation.

- Forms SIAA and SIAB: These two forms summarize the Interfund activities for all of the District's funds, one form for 2021-22, and the other for 2022-23. The forms each provide four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Other Fund Information (Forms 08, 11, 13, 21, 25, and 56): These reports show the updated 2021-22 projections, along with preliminary 2022-23 budget figures for the ASB, Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at 6/30/2022 and 6/30/2023. Currently, none of the District's other funds have any negative impact on the General Fund.

- Technical Review Checks: This printout verifies that the District's 2021-22 and 2022-23 data pass the technical requirements of the State's accounting software.

Background – State and Federal

Just as the world is attempting to put the COVID-19 pandemic and subsequent lockdown behind us, both domestic and international troubles have plagued the national economy. Domestically, the current occupant of the Oval Office has stymied energy production since day one, making good on campaign promises to "get rid of fossil fuels" by killing the development of oil pipelines, raising barriers to production, and canceling leases to drill for oil on federal lands. Coupling this with disastrous international policy such as the lifting of sanctions on the Nord Stream 2 pipeline (a Russian oil pipeline to Europe), Biden opened the door for an energy crisis that rivals the gas shortages of the 1970s. Emboldened by the new weakness of the United States on the international stage and the operation of Nord Stream 2, Russia orchestrated an invasion of Ukraine with near encouragement from Biden. The ensuing backlash from the international community and the refusal of Russian oil has now led to a worldwide oil supply shortage, and has sent energy prices skyrocketing. Adding even more "fuel" to this proverbial fire is the unchecked domestic spending in the trillions, including billions of dollars being sent to Ukraine to support a war that likely would never have started if true American leadership were present. The out-of-control spending has now led to runaway inflation that the Administration first insisted did not exist, then claimed would be "transitory", and now has been forced to raise interest rates in attempt to control. It seems that a recession is well within sight, and unfortunately, it seems help from new leadership cannot come soon enough.

Here in California, one would not know that the economy is about to collapse, at least not from the standpoint of the State Budget. Touting record-breaking tax revenues, the one-party rulers of California are basking in the glow of what they deem to be budget surpluses. While it is true that tax revenues have been way up in the last two years, one needs to ask how we have seen record tax collections in an era where COVID shut down much of the economic activity. As Christopher Thornberg of the Times of San Diego wrote, "The last two years might be best characterized as the 'stimulus bubble era'. Yes, the pandemic was a tragic natural disaster, but it was a completely different kind of recession with few long-term consequences. A bit of economic help would have served the purpose just fine, but instead, in today's era of populist politics, the stimulus firehose was turned on…. This is what is driving soaring as well as state tax revenues. But it can't last." As Thornberg points out in the article, whereas California's personal income taxes typically make up about 25% of the state's revenues, in 2022-23, they are expected to constitute a full two-thirds. Clearly, the economic bubble created by stimulus is waiting to pop.

Knowing that however, school districts must provide a budget based upon the information available. Here are a few financial points from the current year financials, as well as the Governor's May Revise that helped determine the figures that went into this report.

<u>2021-22 Local Control Funding Formula Factors:</u>

- Cost of living adjustment (COLA) = 5.07%
- 2021-22 funded ADA (including ICOE supp ADA) = 1,526.02 (from 2019-20)
- HUSD CalPads Total Enrollment = 1,595
- Unduplicated Pupil Count = 1,301

Other 2021-22 GF UR Factors:

- Mandated Cost Block Grant = $32.79/ADA (Grades K-8), $63.17/ADA (Grades 9-12)
- UR Lotto Projections = $163 per ADA

2022-23 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 6.56%
- Augmentation of COLA = 3.28%
- 2022-23 funded ADA (including ICOE supp ADA) = 1,509.08 (3-year rolling average)
- HUSD CalPads Total Enrollment = 1,595 (estimated using prior year)
- Unduplicated Pupil Count = 1,301 (estimated using prior year)

Other 2022-23 GF UR Factors:

- Mandated Cost Block Grant = $34.94/ADA (Grades K-8), $67.31/ADA (Grades 9-12)
- UR Lotto Projections = $163 per ADA

Background – Local

For Holtville Unified, the greatest concern continues to be student enrollment and attendance. While enrollment ticked up during the lockdowns, those gains were erased once school started again in-person. The District will need to navigate through whatever ADA methodology is used to determine funding in the budget year in order to make sure that the District is able to successfully implement its academic goals such as curriculum adoption, while also balancing the needs of facilities and entering into negotiations with all units in 2022-23.

2021-22 Variances

One of the major components of this report is to analyze the changes made in current year projections since the last budget update, which occurred in March with the passage of the 2021-22 Second Interim Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

2021-22 GF Unrestricted Variances

The following chart summarizes the differences between estimated 2021-22 GF UR Revenues between the prior report and this current one.

GF Unrestricted Revenues	2021-22 Second Interim	2021-22 Estimated Actuals	Variance	Explanation
LCFF State Aid	10,796,060	11,669,761.00	873,701	The District's total LCFF funding saw a slight decrease of approximately (-$2,300) due to actual P-2 ADA being slightly under the 2nd Interim Estimate. Also, the LCFF calcs show shifts from EPA to State Aid due to the change in the State's projected EPA revenues.
Education Protection Account	4,824,938	3,946,778.00	(878,160)	As explained above, this decrease in revenues is due to updated estimates on the State EPA and is shifted to State Aid.
LCFF State Aid - PY	-	-	-	No change over prior budget adoption.
LCFF - Local Prop Taxes	3,201,370	3,203,532.00	2,162	Variance is due to the change in the ICOE Charter School ADA reported at P-2. A decline in ADA led to a reduced transfer of local property taxes to ICOE.
Federal Revenue	-	-	-	No change over prior budget adoption.
Other State Revenue (Non-LCFF)	317,930	317,930.00	-	No change over prior budget adoption.
Local Revenue	73,711	102,558.86	28,848	The increase is due to the unbudgeted receipts of Unrestricted Medi-Cal Admin Activities (MAA) funds and Transportation billing revenue.
Interfund Transfers In	-	-	-	No change over prior budget adoption.
UR Contributions to Restricted	(1,682,107)	(1,643,457.34)	38,649	Restricted Contributions are expected to decrease (representing a gain to the GF UR budget) due to changes in projected contribution to the Career Tech Incentive Grant Account (+$38,649).
Total GF UR Revenues	**17,531,902**	**17,597,102.52**	**65,200**	

The following table summarizes the changes to GF UR expenditures since the last updated budget:

GF Unrestricted Expenditures	2021-22 Second Interim	2021-22 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	8,999,514	8,990,309.98	(9,204)	Estimated Certificated Bargaining Unit Extra Duty (Objects 1130/1230) decreased (-$9,200) due to shifting of unused funds to other areas of site discretionary budget.
Classified Salary Expense	2,413,866	2,413,866.21	-	No change over prior budget.
Employee Benefits	3,930,805	3,929,323.10	(1,482)	Payroll benefits, taxes, and health/welfare expenses decreased from the prior budget due to the salary changes above as well as reduction in h/w that was budgeted for unfilled vacancies.
Materials/Supplies	541,147	563,714.67	22,567	Materials/Supplies expense is estimated to increase due to increased end of the year expenses.
Travel/Professional Services	1,531,232	1,528,340.75	(2,892)	Travel/Conf/Prof Serv are estimated to decrease (-$17,200), as are member dues (-$1,000), leases/repairs (-$3,500), and direct charge transfers (-$3,000). These were to shift budget to professional services, which are estimated to increase (+$21,800) to pay for additional services.
Depreciable Assets/Improvements	78,176	78,176.13	-	No change over prior budget.
Transfers to ICOE (County Sp Ed)	81,738	81,738.00	-	No change over prior budget.
Indirect Cost Recovery	(285,048)	(271,678.99)	13,369	Variance is due to the projection of some carryover on the Restricted budget. This change led to decreased indirect costs being taken, representing an increase in expense on the GF UR side of the budget.
Debt Service	-	-	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000.00	-	No change over prior budget.
Total GF UR Expenditures	**17,551,431**	**17,573,789.85**	**22,359**	

2021-22 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Ag Incentive Grant, Restricted Lotto Funds, and Special Ed Mental Health Funds. Finally, there a few local revenues on this side of the budget as well, including the local RDA Pass-through account, Special Ed AB602 Funds, Microsoft Settlement Funds, and other local donations.

The following illustrates the variances in 2021-22 GF Restricted Revenues since the last update.

GF Restricted Revenues	2021-22 Second Interim	2021-22 Estimated Actuals	Variance	Explanation
Federal Revenue	9,871,314	9,685,756	(185,559)	Federal Revenues have been (-$189,500) adjusted downward to project carryover in the ESSER fund so as to budget continuing Inst Aide salaries in the 2022-23 fiscal year. As this is a deferred revenue program, both revenues and expenditures in the Est Actuals report were decreased to move the funds to the July 1 Budget. Other changes include the addition of the ARP Homeless grant (+$12,900), the move of Medi-Cal Billing out of the federal revenue section to local resource (-$12,100), and the addition of the Pandemic EBT Admin Reimbursement fund (+$3,100).
Other State Revenue	3,199,174	3,237,823	38,649	State Revenues increased solely due to the updated award letter recently received for the CTEIG program, showing a higher award than originally estimated.
Local Revenue	1,423,014	1,445,333	22,319	Local Revenues are projected to increase due to the addition of additional local athletics donations (+$10,300) and the move of Medi-Cal to local resource code (+$12,100).
UR Contributions to Restricted	1,682,107	1,643,457	(38,649)	Restricted Contributions are projected to decrease due to the changes discussed in the GF UR Contributions section above.

Total GF Restricted Revenues	**16,175,609**	**16,012,369**	**(163,240)**	

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2021-22 Second Interim	2021-22 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	2,583,530	2,376,467	(207,063)	Certificated Bargaining Unit Salaries (Objects 1100/1200) are estimated to decrease (-$213,700) due to unfilled counseling positions under A-G grants that are being shifted to the budget year, Subs/Stipends/Extra Duty salaries budgets increased (+$6,600) to update ASES extra duty figures.
Classified Salary Expense	1,277,463	1,285,767	8,304	Instructional aide salary expense increased (+$24,700) to account for adjusted ASES and Migrant Summer salaries to close the year, support staff expense decreased (-$8,000) to account for elimination of unfilled temp staff hours, and Migrant Summer other classified hours were decreased (-$8,400) due to new summer school projections.
Employee Benefits	2,275,159	2,225,074	(50,085)	Payroll benefits, taxes, and health/welfare expenses increased from the original budget to account for the change of salaries discussed above.
Materials/Supplies	2,115,042	1,855,455	(259,587)	Materials/Supplies budgets decreased due to budget shifts and to project carryover in some restricted programs.
Travel/Professional Services	1,108,539	1,188,177	79,639	Travel/Prof Services budgets increased due to budget shifts from other objects.
Depreciable Assets/Improvements	8,536,798	8,536,798	-	No change over prior budget.
Indirect Cost Recovery	212,898	199,529	(13,369)	Indirect fees are projected to decrease due to reasons mentioned in the GF UR section above.
Interfund Transfers Out	160,000	160,000	-	No change over prior budget.
Total GF Restricted Expenditures	**18,269,428**	**17,827,267**	**(442,161)**	

The 2021-22 Bottom Line

The HUSD Budget projections contained in this report represent the District's last and best projection of revenues and expenditures at year-end, June 30, 2021. Keeping that in mind, the current 2021-22 Bottom Line projections are shown in the following table:

2021-22 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	11,669,761	-	11,669,761
Education Protection Account	3,946,778	-	3,946,778
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,203,532	-	3,203,532
Federal Revenue	-	9,685,756	9,685,756
Other State Revenue (Non-RL)	317,930	3,237,823	3,555,753
Local Revenue	102,559	1,445,333	1,547,892
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,643,457)	1,643,457	-
TOTAL REVENUES	**17,597,103**	**16,012,369**	**33,609,472**
2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	8,990,310	2,376,467	11,366,777
Classified Salary Expense	2,413,866	1,285,767	3,699,633
Employee Benefits	3,929,323	2,225,074	6,154,397
Materials/Supplies	563,715	1,855,455	2,419,170
Professional Services	1,528,341	1,188,177	2,716,518
Depreciable Assets/Improvements	78,176	8,536,798	8,614,974
Transfers to ICOE/IVROP	81,738	-	81,738
Indirect Cost Recovery	(271,679)	199,529	(72,150)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	160,000	420,000
TOTAL EXPENSES	**17,573,790**	**17,827,267**	**35,401,057**
2021-22 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
NET GAIN/LOSS	**23,313**	**(1,814,898)**	**(1,791,585)**
AUDIT ADJUSTMENTS	**-**	**(534,820)**	**(534,820)**
JULY 1 BEGINNING BALANCE	**7,408,013**	**2,628,639**	**10,036,652**
JUNE 30 ENDING BALANCE	**7,431,325**	**278,921**	**7,710,246**

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Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.07%)
- $45,901 is assigned to the FMV adjustment to cash in county (approximately 0.13%)
- $1,062,032 is assigned to the minimum 3% reserve level
- $243,434 is assigned to prepaid curriculum for the ELA Adoption (approximately 0.69%)
- $6,054,959 in additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 17.10%)

The above shows that this report projects a healthy gain to the bottom line in 2021-22 on the Unrestricted side of the GF of approximately $420,000 and to the Restricted side of the budget in the amount of $714,000. The following are explanations of those amounts:

- With regard to the Unrestricted side of the GF, the increase was caused primarily due to the healthy COLA and a higher number of unduplicated pupils and the subsequent percentage it makes up of the District's student population. In addition, HUSD employs sound fiscal management to ensure that all staffing is evaluated to ensure sustainability of its workforce.

- On the Restricted side of the budget, the gain to the ending fund balance is an attempt by the District to project some carryover moving forward. The reason for this is to place some funding in the 2022-23 Budget for spending authority.

2022-23 Variances over Prior Year

In addition to the above variances from the 2nd Interim Report to the current Estimated Actuals Report, it is also helpful to examine any variation between the 2022-23 July 1 Budget figures and the 2021-22 Estimated Actuals numbers. The section that follows will attempt to provide brief explanations as to how the figures differ from one year to the next.

2022-23 GF Unrestricted Variances

The table below summarizes the projected differences in GF UR revenues between 2021-22 and 2022-23.

GF Unrestricted Revenues	2021-22 Estimated Actuals	2022-23 July 1 Budget	Variance	Explanation
LCFF State Aid	11,669,761	13,484,530	1,814,769	LCFF Revenues, including State Aid, EPA, and Local Property Taxes, is budgeted to increase greatly in 2022-23 due to increases provided by the Governor's May Revise. Figures in this table were calculated in the LCFF Calculator provided to HUSD by ICOE.
Education Protection Account	3,946,778	3,902,975	(43,803)	Decline in year-over-year estimates for the State EPA are generated by State and ultimately are shifted to State Aid.
LCFF State Aid - PY	-	-	-	No change over prior budget adoption.

LCFF - Local Prop Taxes	3,203,532	3,059,754	(143,778)	Variance is due to exclusion of RDA tax funds as their continued receipt is determined annually. Loss of local funds represents increase in State Aid.
Federal Revenue	-	-	-	No change over prior budget adoption.
Other State Revenue (Non-LCFF)	317,930	326,182	8,252	This increase is expected due to small increases in Lotto (due to 2021-22 containing negative prior year adjustments) and in the Mandated Block Grant (increased rates as per SSC dartboard).
Local Revenue	102,559	48,300	(54,259)	Local Revenues are budgeted to decrease due to the likely loss of interest revenue as well as one-time local donations and transportation billing.
Interfund Transfers In	-	-	-	No change over prior budget adoption.
UR Contributions to Restricted	(1,643,457)	(1,767,897)	(124,440)	Numerous changes are expected in 2022-23 with regard to UR Contributions to Restricted programs. Sp Ed program contributions (-$26,00) are expected to increase (a negative to GF UR), CTEIG contribution will increase (-$12,300), as will Maintenance contribution (-$85,700).
Total GF UR Revenues	**17,597,103**	**19,053,844**	**1,456,742**	

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2021-22 Estimated Actuals	2022-23 July 1 Budget	Variance	Explanation
Certificated Salary Expense	8,990,310	9,154,134	163,824	Certificated Bargaining Unit Salaries (Objects 1100/1200) are estimated to increase (+$153,300) due to step/column increases, Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets increase (+$10,000) to adapt to COVID-era expenses, and Admin is set to increase (+$500) due to net of step/column and elimination of additional costs from temp principal in 2021-22.
Classified Salary Expense	2,413,866	2,582,781	168,915	Instructional aide salary expense increases (+$28,400) to account for step/column, support staff expense increases (+$128,000) to account step/column and additional positions in custodial and technology, Confidential salaries increase (+$3,500) due to step/column, office staff will increase (+$4,800) due to step/column, and other classified increases (+$4,200) due to additional yard staff.
Employee Benefits	3,929,323	4,437,078	507,755	Payroll benefits, taxes, and health/welfare expenses increased year over year to account for the above changes in salaries, as well as changes to h/w contributions, and payroll/benefit rates.
Materials/Supplies	563,715	530,555	(33,160)	Materials/Supplies expense are estimated to decrease due to elimination of one-time purchases.
Travel/Professional Services	1,528,341	1,698,347	170,006	Travel/Conf/Prof Serv are estimated to increase primarily due to the addition of an SRO Contract.
Depreciable Assets/Improvements	78,176	-	(78,176)	Expenses in 2021-22 were one-time and were removed from the 2022-23 budget.
Transfers to ICOE (County Sp Ed)	81,738	87,388	5,650	Change is from LCFF calculator.

Indirect Cost Recovery	(271,679)	(156,473)	115,206	Variance is due to drop in Restricted programs in the 2022-23 budget. This budget does not contain the majority of ESSER and other funds that are budgeted to be spent out in 2021-22.
Debt Service	-	-	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget.
Total GF UR Expenditures	**17,573,789**	**18,593,810**	**1,020,020**	

2022-23 GF Restricted Variances

The following variances on the Restricted side of the budget are even more pronounced, as the elimination of carryover and one-time funds contained within the 2021-22 Estimated Actuals yield large reductions in 2022-23 budgeted revenues and expenditures.

GF Restricted Revenues	2021-22 Estimated Actuals	2022-23 July 1 Budget	Variance	Explanation
Federal Revenue	9,685,756	1,786,709	(7,899,047)	Federal Revenues are expected to drop significantly as carryover and one-time funding included in 2021-22 is not included in 2022-23. For example, USDA (-$29,600), Title I (-$50,400), COVID one-time relief funds (-$7,724,000), Title IIA (-41,400), Title IV (-$6,200), Title V (-$21,000), Title III (-$10,400), Homeless funds (-$12,900), and Medi-Cal Billing (-$3,100).
Other State Revenue	3,237,823	1,989,782	(1,248,042)	State Revenues also drop similarly due to elimination of carryover and one-time funding. For example, ASES (-$96,500), TK planning (-$119,800), Ed Effect Grant (-$446,400), MS Academy (-$50,000), CTEIG (-$4,400), Sp Ed Disp Prev (-$16,400), Sp Ed Learn Recov (-$53,700), Sp Ed Preschool (-$69,000), and A-G (-$393,500).

Local Revenue	1,445,333	794,300	(651,033)	Local Revenues also drop similarly due to elimination of carryover and one-time funding. For example, ASES (-$136,100), Strong Workforce (-$294,800), Air Pollution local grant (-$175,000) other local donations (-$33,100), and Medi-Cal Billing (-$12,100).
UR Contributions to Restricted	1,643,457	1,767,897	124,440	Restricted Contributions are projected to decrease due to the changes discussed in the GF UR Contributions section above.
Total GF Restricted Revenues	**16,012,369**	**6,338,687**	**(9,673,682)**	

Similarly, on the expenditure side of the budget, removal of carryover funds and projected cuts yielded large reductions.

GF Restricted Expenditures	2021-22 Estimated Actuals	2022-23 July 1 Budget	Variance	Explanation
Certificated Salary Expense	2,376,467	2,144,302	(232,165)	Certificated Salary expense is expected to decrease overall due to the exclusion of carryover and one-time funding described in the revenue section above. However, all regular salaries for continuing staff have been included with applicable step/column movement.
Classified Salary Expense	1,285,767	1,095,423	(190,344)	Classified Salary expense is expected to decrease overall due to the exclusion of carryover and one-time funding described in the revenue section above. However, all regular salaries for continuing staff have been included with applicable step/column movement.
Employee Benefits	2,225,074	2,210,967	(14,107)	Payroll benefits, taxes, and health/welfare expenses increased for regular staff that continued from 2021-22 to 2022-23. However, overall expenses have declined due to the change of salaries discussed above.
Materials/Supplies	1,855,455	442,601	(1,412,854)	Materials/Supplies budgets decreased drastically again due to reduction in carryover and one-time funds.

Travel/Professional Services	1,188,177	426,385	(761,792)	Travel/Prof Services budgets decreased drastically again due to reduction in carryover and one-time funds.
Depreciable Assets/Improvements	8,536,798	25,000	(8,511,798)	Depreciable Assets budgets decreased drastically again due to reduction in carryover and one-time funds.
Indirect Cost Recovery	199,529	112,930	(86,599)	Indirect fees are projected to decrease due to reasons mentioned in the GF UR section above.
Interfund Transfers Out	160,000	160,000	-	No change over prior budget.
Total GF Restricted Expenditures	**17,827,267**	**6,617,608**	**(11,209,659)**	

The 2022-23 Bottom Line

2022-23 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
LCFF State Aid	13,484,530	-	13,484,530
Education Protection Account	3,902,975	-	3,902,975
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,059,754	-	3,059,754
Federal Revenue	-	1,786,709	1,786,709
Other State Revenue (Non-RL)	326,182	1,989,782	2,315,964
Local Revenue	48,300	794,300	842,600
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,767,897)	1,767,897	-
TOTAL REVENUES	**19,053,844**	**6,338,687**	**25,392,531**
2022-23 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**
Certificated Salary Expense	9,154,134	2,144,302	11,298,436
Classified Salary Expense	2,582,781	1,095,423	3,678,204
Employee Benefits	4,437,078	2,210,967	6,648,045
Materials/Supplies	530,555	442,601	973,156
Professional Services	1,698,347	426,385	2,124,732
Depreciable Assets/Improvements	-	25,000	25,000
Transfers to ICOE/IVROP	87,388	-	87,388
Indirect Cost Recovery	(156,473)	112,930	(43,543)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	160,000	420,000
TOTAL EXPENSES	**18,593,810**	**6,617,608**	**25,211,418**
2022-23 GF Bottom Line	**General Fund Unrestricted**	**General Fund Restricted**	**Totals**

NET GAIN/LOSS	**460,034**	**(278,921)**	**181,113**
AUDIT ADJUSTMENTS	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**7,431,325**	**278,921**	**7,710,246**
JUNE 30 ENDING BALANCE	**7,891,359**	**0**	**7,891,359**

Of the estimated ending balance:

- $25,000 is designated to the revolving cash account (approximately 0.10%)
- $45,901 is assigned to the FMV adjustment to cash in county (approximately 0.18%)
- $756,343 is assigned to the minimum 3% reserve level
- $182,575 is assigned to prepaid curriculum for the ELA Adoption (approximately 0.72%)
- $6,881,541 in additional Reserve for Economic Uncertainties to offset future deficits and cashflow shortages caused by economic downturn (approximately 27.30%)

The above shows that there is a gain to the bottom line in 2022-23 on the Unrestricted side of the GF of approximately $460,00 and a deficit of approximately -$280,000 on the Restricted side of the budget. The following are explanations of these amounts:

- With regard to the Unrestricted side of the GF, the large increase is due to the very healthy COLA and augmentation provided within the May Revise. What's more, the District has done all it can from its part to control costs and maintain staffing levels at an adequate level. Possible downward factors that may play into the 2022-23 end balance are the needs of curriculum adoption, facilities, and negotiations settlements, none of which are included in this budget. From the revenue side, however, the May Revise included a substantial one-time discretionary fund that could add considerable revenue to the District. However, due to the lack of details on these funds and the uncertainty on whether or not the final Budget deal will include them, HUSD has chosen not to include those funds in this report.

- On the Restricted side of the budget, the deficit is to expend the small amount of carryover that was included in this budget. As noted above, the reason for this was to provide expenditure authority to the funds within the July 1 Budget, as some part-time positions are tied to them.

In Closing

As we all navigate an uncertain world, it is imperative that District staff and the community work together to ensure that we continue to provide a quality education to Holtville students. Though this budget document is not perfect, it is the initial attempt to provide a glimpse of what the coming year will look like financially, and how we will have to work to most efficiently use the resources given us to operate in the current climate and prepare for the possibility of recession.

The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2021-22 Estimated Actuals/ 2022-23 July 1 Budget Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net. In addition, past and present financial reports can be found on the HUSD website at https://www.husd.net/en/departments/business/financial-reports/.

June 2022

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Holtville Unified School District Office
Date: June 15, 2022

Public Hearing:

Place: HUSD Board Room
Date: June 20, 2022
Time: 6:00 p.m.

Adoption Date: June 23, 2022
Signed:
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Title: Assistant Superintendent
Telephone: 760-356-2974
E-mail: jpwells@husd.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	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	**Jun 20, 2022**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

	Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):
	Total liabilities actuarially determined: $
	Less: Amount of total liabilities reserved in budget: $
	Estimated accrued but unfunded liabilities: $ 0.00
X	This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
	The JPA balance includes sufficient reserves to enable our district to be in full compliance with the workers' compensation portion of Education Code 42141 without making excessive contributions.
	This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: Jun 23, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	John-Paul Wells
Title:	Assistant Superintendent
Telephone:	760-356-2974
E-mail:	jpwells@husd.net

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,820,071.00	0.00	18,820,071.00	20,447,259.00	0.00	20,447,259.00	8.6%
2) Federal Revenue		8100-8299	0.00	9,685,755.53	9,685,755.53	0.00	1,786,708.90	1,786,708.90	-81.6%
3) Other State Revenue		8300-8599	317,930.00	3,237,823.16	3,555,753.16	326,182.00	1,989,781.51	2,315,963.51	-34.9%
4) Other Local Revenue		8600-8799	102,558.86	1,445,333.18	1,547,892.04	48,300.00	794,299.69	842,599.69	-45.6%
5) TOTAL, REVENUES			19,240,559.86	14,368,911.87	33,609,471.73	20,821,741.00	4,570,790.10	25,392,531.10	-24.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,990,309.98	2,376,466.73	11,366,776.71	9,154,133.75	2,144,301.91	11,298,435.66	-0.6%
2) Classified Salaries		2000-2999	2,413,866.21	1,285,767.12	3,699,633.33	2,582,781.43	1,095,422.71	3,678,204.14	-0.6%
3) Employee Benefits		3000-3999	3,929,323.10	2,225,074.19	6,154,397.29	4,437,077.63	2,210,967.49	6,648,045.12	8.0%
4) Books and Supplies		4000-4999	563,714.67	1,855,455.13	2,419,169.80	530,555.00	442,600.68	973,155.68	-59.8%
5) Services and Other Operating Expenditures		5000-5999	1,528,340.75	1,188,177.38	2,716,518.13	1,698,347.00	426,385.48	2,124,732.48	-21.8%
6) Capital Outlay		6000-6999	78,176.13	8,536,797.79	8,614,973.92	0.00	25,000.00	25,000.00	-99.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	81,738.00	0.00	81,738.00	87,388.00	0.00	87,388.00	6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(271,678.99)	199,528.99	(72,150.00)	(156,472.88)	112,929.88	(43,543.00)	-39.6%
9) TOTAL, EXPENDITURES			17,313,789.85	17,667,267.33	34,981,057.18	18,333,809.93	6,457,608.15	24,791,418.08	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,926,770.01	(3,298,355.46)	(1,371,585.45)	2,487,931.07	(1,886,818.05)	601,113.02	-143.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	160,000.00	420,000.00	260,000.00	160,000.00	420,000.00	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	(1,643,457.34)	1,643,457.34	0.00	(1,767,896.97)	1,767,896.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,903,457.34)	1,483,457.34	(420,000.00)	(2,027,896.97)	1,607,896.97	(420,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,312.67	(1,814,898.12)	(1,791,585.45)	460,034.10	(278,921.08)	181,113.02	-110.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	7,408,012.55	2,628,639.20	10,036,651.75	7,431,325.22	278,921.08	7,710,246.30	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,408,012.55	2,628,639.20	10,036,651.75	7,431,325.22	278,921.08	7,710,246.30	-23.2%
d) Other Restatements		9795	0.00	(534,820.00)	(534,820.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,012.55	2,093,819.20	9,501,831.75	7,431,325.22	278,921.08	7,710,246.30	-18.9%
2) Ending Balance, June 30 (E + F1e)			7,431,325.22	278,921.08	7,710,246.30	7,891,359.32	0.00	7,891,359.32	2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	243,433.74	0.00	243,433.74	182,575.32	0.00	182,575.32	-25.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	278,921.08	278,921.08	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,162,891.48	0.00	7,162,891.48	7,683,784.00	0.00	7,683,784.00	7.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,401,107.97	5,759.68	8,406,867.65				
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	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,657.43	0.00	6,657.43				
4) Due from Grantor Government		9290	19,887.09	586,412.77	606,299.86				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	2021-22 Estimated Actuals Restricted (B)	2021-22 Estimated Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	243,433.74	0.00	243,433.74				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,696,086.23	592,172.45	9,288,258.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	393,527.16	1,403.33	394,930.49				
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			393,527.16	1,403.33	394,930.49				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,302,559.07	590,769.12	8,893,328.19				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	11,669,761.00	0.00	11,669,761.00	13,484,530.00	0.00	13,484,530.00	15.6%
Education Protection Account State Aid - Current Year		8012	3,946,778.00	0.00	3,946,778.00	3,902,975.00	0.00	3,902,975.00	-1.1%
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	28,082.00	0.00	28,082.00	28,082.00	0.00	28,082.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,603,718.00	0.00	3,603,718.00	3,603,718.00	0.00	3,603,718.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	354,589.00	0.00	354,589.00	354,589.00	0.00	354,589.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	22,687.00	0.00	22,687.00	22,687.00	0.00	22,687.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(942,225.00)	0.00	(942,225.00)	(942,225.00)	0.00	(942,225.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	143,778.00	0.00	143,778.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			18,827,168.00	0.00	18,827,168.00	20,454,356.00	0.00	20,454,356.00	8.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,097.00)	0.00	(7,097.00)	(7,097.00)	0.00	(7,097.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,820,071.00	0.00	18,820,071.00	20,447,259.00	0.00	20,447,259.00	8.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	216,953.83	216,953.83	0.00	216,953.83	216,953.83	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	430,829.37	430,829.37	0.00	401,255.00	401,255.00	-6.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		786,329.60	786,329.60		735,910.00	735,910.00	-6.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		126,726.53	126,726.53		85,340.00	85,340.00	-32.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		93,710.00	93,710.00		83,304.00	83,304.00	-11.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		82,571.33	82,571.33		55,338.00	55,338.00	-33.0%
Career and Technical Education	3500-3599	8290		19,095.00	19,095.00		19,095.00	19,095.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	7,929,539.87	7,929,539.87	0.00	189,513.07	189,513.07	-97.6%
TOTAL, FEDERAL REVENUE			0.00	9,685,755.53	9,685,755.53	0.00	1,786,708.90	1,786,708.90	-81.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	65,899.00	0.00	65,899.00	67,501.00	0.00	67,501.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	252,031.00	101,103.00	353,134.00	258,681.00	103,155.00	361,836.00	2.5%
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		280,303.36	280,303.36		183,795.09	183,795.09	-34.4%
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%

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)	
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		129,939.06	129,939.06		125,522.67	125,522.67	-3.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,726,477.74	2,726,477.74	0.00	1,577,308.75	1,577,308.75	-42.1%
TOTAL, OTHER STATE REVENUE			317,930.00	3,237,823.16	3,555,753.16	326,182.00	1,989,781.51	2,315,963.51	-34.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	160,000.00	160,000.00	0.00	160,000.00	160,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	40,000.00	0.00	40,000.00	-20.0%
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%

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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	593,279.57	593,279.57	0.00	162,413.78	162,413.78	-72.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	52,558.86	220,167.70	272,726.56	8,300.00	0.00	8,300.00	-97.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		471,885.91	471,885.91		471,885.91	471,885.91	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,558.86	1,445,333.18	1,547,892.04	48,300.00	794,299.69	842,599.69	-45.6%
TOTAL, REVENUES			19,240,559.86	14,368,911.87	33,609,471.73	20,821,741.00	4,570,790.10	25,392,531.10	-24.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,364,044.26	1,935,756.18	9,299,800.44	7,515,648.24	1,637,822.01	9,153,470.25	-1.6%
Certificated Pupil Support Salaries		1200	854,067.69	343,533.49	1,197,601.18	865,783.53	420,063.30	1,285,846.83	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	600,677.41	97,177.06	697,854.47	601,181.90	86,416.60	687,598.50	-1.5%
Other Certificated Salaries		1900	171,520.62	0.00	171,520.62	171,520.08	0.00	171,520.08	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	2021-22 Estimated Actuals Restricted (B)	2021-22 Estimated Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CERTIFICATED SALARIES			8,990,309.98	2,376,466.73	11,366,776.71	9,154,133.75	2,144,301.91	11,298,435.66	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	374,039.18	708,487.35	1,082,526.53	402,475.60	617,282.63	1,019,758.23	-5.8%
Classified Support Salaries		2200	1,069,355.68	453,974.69	1,523,330.37	1,197,349.84	342,916.00	1,540,265.84	1.1%
Classified Supervisors' and Administrators' Salaries		2300	216,712.08	82,513.08	299,225.16	220,238.04	82,513.08	302,751.12	1.2%
Clerical, Technical and Office Salaries		2400	593,942.82	2,141.00	596,083.82	598,748.01	0.00	598,748.01	0.4%
Other Classified Salaries		2900	159,816.45	38,651.00	198,467.45	163,969.94	52,711.00	216,680.94	9.2%
TOTAL, CLASSIFIED SALARIES			2,413,866.21	1,285,767.12	3,699,633.33	2,582,781.43	1,095,422.71	3,678,204.14	-0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,471,853.19	1,441,579.37	2,913,432.56	1,606,413.18	1,439,560.73	3,045,973.91	4.5%
PERS		3201-3202	578,048.96	323,700.68	901,749.64	731,351.00	330,519.83	1,061,870.83	17.8%
OASDI/Medicare/Alternative		3301-3302	319,311.16	141,174.97	460,486.13	342,545.53	128,191.28	470,736.81	2.2%
Health and Welfare Benefits		3401-3402	1,303,332.56	237,969.56	1,541,302.12	1,498,847.94	240,153.37	1,739,001.31	12.8%
Unemployment Insurance		3501-3502	56,003.13	17,939.70	73,942.83	57,722.33	15,669.09	73,391.42	-0.7%
Workers' Compensation		3601-3602	135,431.58	42,167.39	177,598.97	138,659.79	38,274.12	176,933.91	-0.4%
OPEB, Allocated		3701-3702	65,342.52	20,542.52	85,885.04	61,537.86	18,599.07	80,136.93	-6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,929,323.10	2,225,074.19	6,154,397.29	4,437,077.63	2,210,967.49	6,648,045.12	8.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	86,500.00	190,875.39	277,375.39	86,500.00	105,655.00	192,155.00	-30.7%
Materials and Supplies		4300	402,408.97	1,389,151.46	1,791,560.43	399,414.00	310,768.39	710,182.39	-60.4%
Noncapitalized Equipment		4400	74,805.70	275,428.28	350,233.98	44,641.00	26,177.29	70,818.29	-79.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			563,714.67	1,855,455.13	2,419,169.80	530,555.00	442,600.68	973,155.68	-59.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,076.78	412,794.55	451,871.33	46,121.00	128,377.48	174,498.48	-61.4%
Dues and Memberships		5300	15,948.72	4,979.00	20,927.72	17,410.00	150.00	17,560.00	-16.1%
Insurance		5400 - 5450	218,784.70	0.00	218,784.70	220,000.00	0.00	220,000.00	0.6%
Operations and Housekeeping Services		5500	553,500.00	8,470.00	561,970.00	558,000.00	8,470.00	566,470.00	0.8%

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,692.87	159,662.10	273,354.97	112,725.00	100,437.00	213,162.00	-22.0%
Transfers of Direct Costs		5710	(3,063.00)	3,063.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	531,527.77	599,208.73	1,130,736.50	684,841.00	188,951.00	873,792.00	-22.7%
Communications		5900	58,872.91	0.00	58,872.91	59,250.00	0.00	59,250.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,528,340.75	1,188,177.38	2,716,518.13	1,698,347.00	426,385.48	2,124,732.48	-21.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	170,000.00	170,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	63,000.00	7,178,735.70	7,241,735.70	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,176.13	1,188,062.09	1,203,238.22	0.00	25,000.00	25,000.00	-97.9%
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			78,176.13	8,536,797.79	8,614,973.92	0.00	25,000.00	25,000.00	-99.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	81,738.00	0.00	81,738.00	87,388.00	0.00	87,388.00	6.9%
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									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			81,738.00	0.00	81,738.00	87,388.00	0.00	87,388.00	6.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(199,528.99)	199,528.99	0.00	(112,929.88)	112,929.88	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(72,150.00)	0.00	(72,150.00)	(43,543.00)	0.00	(43,543.00)	-39.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(271,678.99)	199,528.99	(72,150.00)	(156,472.88)	112,929.88	(43,543.00)	-39.6%
TOTAL, EXPENDITURES			17,313,789.85	17,667,267.33	34,981,057.18	18,333,809.93	6,457,608.15	24,791,418.08	-29.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 Authorized Interfund Transfers Out		7619	260,000.00	160,000.00	420,000.00	260,000.00	160,000.00	420,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	160,000.00	420,000.00	260,000.00	160,000.00	420,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,643,457.34)	1,643,457.34	0.00	(1,767,896.97)	1,767,896.97	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			(1,643,457.34)	1,643,457.34	0.00	(1,767,896.97)	1,767,896.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,903,457.34)	1,483,457.34	(420,000.00)	(2,027,896.97)	1,607,896.97	(420,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	18,820,071.00	0.00	18,820,071.00	20,447,259.00	0.00	20,447,259.00	8.6%
2) Federal Revenue		8100-8299	0.00	9,685,755.53	9,685,755.53	0.00	1,786,708.90	1,786,708.90	-81.6%
3) Other State Revenue		8300-8599	317,930.00	3,237,823.16	3,555,753.16	326,182.00	1,989,781.51	2,315,963.51	-34.9%
4) Other Local Revenue		8600-8799	102,558.86	1,445,333.18	1,547,892.04	48,300.00	794,299.69	842,599.69	-45.6%
5) TOTAL, REVENUES			19,240,559.86	14,368,911.87	33,609,471.73	20,821,741.00	4,570,790.10	25,392,531.10	-24.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,469,249.30	6,662,400.66	17,131,649.96	10,963,491.02	4,239,987.68	15,203,478.70	-11.3%
2) Instruction - Related Services	2000-2999		1,687,107.04	491,569.72	2,178,676.76	1,695,862.14	432,887.46	2,128,749.60	-2.3%
3) Pupil Services	3000-3999		1,948,138.30	2,011,928.67	3,960,066.97	2,051,112.52	738,727.18	2,789,839.70	-29.6%
4) Ancillary Services	4000-4999		324,106.30	25,178.00	349,284.30	319,859.46	7,457.00	327,316.46	-6.3%
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		1,528,489.86	307,201.73	1,835,691.59	1,771,123.91	133,082.88	1,904,206.79	3.7%
8) Plant Services	8000-8999		1,274,961.05	8,168,988.55	9,443,949.60	1,444,972.88	905,465.95	2,350,438.83	-75.1%
9) Other Outgo	9000-9999	Except 7600-7699	81,738.00	0.00	81,738.00	87,388.00	0.00	87,388.00	6.9%
10) TOTAL, EXPENDITURES			17,313,789.85	17,667,267.33	34,981,057.18	18,333,809.93	6,457,608.15	24,791,418.08	-29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,926,770.01	(3,298,355.46)	(1,371,585.45)	2,487,931.07	(1,886,818.05)	601,113.02	-143.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	160,000.00	420,000.00	260,000.00	160,000.00	420,000.00	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	(1,643,457.34)	1,643,457.34	0.00	(1,767,896.97)	1,767,896.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,903,457.34)	1,483,457.34	(420,000.00)	(2,027,896.97)	1,607,896.97	(420,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,312.67	(1,814,898.12)	(1,791,585.45)	460,034.10	(278,921.08)	181,113.02	-110.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	7,408,012.55	2,628,639.20	10,036,651.75	7,431,325.22	278,921.08	7,710,246.30	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,408,012.55	2,628,639.20	10,036,651.75	7,431,325.22	278,921.08	7,710,246.30	-23.2%
d) Other Restatements		9795	0.00	(534,820.00)	(534,820.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,012.55	2,093,819.20	9,501,831.75	7,431,325.22	278,921.08	7,710,246.30	-18.9%
2) Ending Balance, June 30 (E + F1e)			7,431,325.22	278,921.08	7,710,246.30	7,891,359.32	0.00	7,891,359.32	2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	243,433.74	0.00	243,433.74	182,575.32	0.00	182,575.32	-25.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	278,921.08	278,921.08	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,162,891.48	0.00	7,162,891.48	7,683,784.00	0.00	7,683,784.00	7.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7412	A-G Access/Success Grant	226,701.75	0.00
7413	A-G Learning Loss Mitigation Grant	52,219.33	0.00
Total, Restricted Balance		278,921.08	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,468.40	1,468.40	1,519.21	1,468.40	1,468.40	1,502.27
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,468.40	1,468.40	1,519.21	1,468.40	1,468.40	1,502.27
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	6.50	6.50	6.50	6.50	6.50	6.50
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.31	.31	.31	.31	.31	.31
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.81	6.81	6.81	6.81	6.81	6.81
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,475.21	1,475.21	1,526.02	1,475.21	1,475.21	1,509.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

California DEPARTMENT OF EDUCATION
CALPADS
California Longitudinal Pupil Achievement Data System

1.17 - FRPM/English Learner/Foster Youth - Count

NOT CERTIFIED

Academic Year:	2021-2022	**LEA:**	Holtville Unified	**User ID:**	sjabalera@husd.net
View:	SNAPSHOT	**School Type:**	ALL	**Revision Date:**	12/6/2021 2:11:41 AM
Revision ID:	3214649	**School:**	ALL	**Print Date:**	12/7/2021 11:19:22 AM

Non-Charter School(s)

				Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment (with applied filters)	Total Enrollment (All Age Eligibility)	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6008510	Emmett S. Finley Elementary	541	541	435	3	0	25	53	278	464	323	477
0125922	Freedom Academy of Imperial Valley	52	52	30	0	0	0	4	26	35	13	38
1335306	Holtville High	522	522	364	1	0	12	69	220	408	199	419
6008528	Holtville Middle	273	273	203	0	0	5	40	142	233	133	240
6008536	Pine Elementary	189	189	99	3	0	3	10	55	106	32	109
1337138	Sam Webb Continuation	18	18	13	0	0	1	4	12	17	16	18
TOTAL - Selected Schools		1595	1595	1144	7	0	46	180	733	1263	716	1301

Charter School(s)

				Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment (with applied filters)	Total Enrollment (All Age Eligibility)	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools												
TOTAL LEA		1595	1595	1144	7	0	46	180	733	1263	716	1301

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or "ADEL" as of Fall 1 Census Day. For 2020-2021 only – status considered through December 31st.

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 - FRPM/English Learner/Foster Youth - Count

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	**Ethnicity/Race:**	ALL	**Age Eligibility:**	LCFF
		Gender:	ALL		

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

Holtville Unified (63149) - 21-22 E.A. & 22-23 July 1st Budget							5/26/2022						mv.23.1b
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modelin						**2021-22**							**2022-23**
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		5.07%	0.00%	80.84%	80.84%			9.84%	0.00%	81.06%	81.06%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	440.95	$ 8,093	$ 842	$ 1,445	$ 1,501	$ 5,238,633	437.74	$ 8,890	$ 925	$ 1,591	$ 1,663	$ 5,720,768
Grades 4-6	317.07	8,215		1,328	1,380	3,463,353	312.09	9,024		1,463	1,529	3,749,932
Grades 7-8	237.74	8,458		1,367	1,421	2,673,647	233.13	9,291		1,506	1,574	2,884,107
Grades 9-12	530.26	9,802	255	1,626	1,689	7,090,737	526.12	10,767	280	1,791	1,871	7,738,751
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 13,381,752	$ 506,496	$ 2,245,452	$ 2,332,670	$ 18,466,370		$ 14,538,578	$ 552,226	$ 2,446,522	$ 2,556,232	$ 20,093,558
NSS Allowance		-				-		-				-
TOTAL BASE	1,526.02	$ 13,381,752	$ 506,496	$ 2,245,452	$ 2,332,670	$ 18,466,370	1,509.08	$ 14,538,578	$ 552,226	$ 2,446,522	$ 2,556,232	$ 20,093,558
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation						353,701						353,701
Small School District Bus Replacement Program						-						-
Transitional Kindergarten (*2022-23 forward*)												-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						**$ 18,820,071**						**$ 20,447,259**
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						18,820,071						20,447,259
Local Revenue (including RDA)						(3,203,532)						(3,059,754)
Gross State Aid						$ 15,616,539						$ 17,387,505
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2021-22 ADA		N/A			12-13 Rate	2022-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,526.02		$ 8,025,309			$ 5,258.98	1,509.08		$ 7,936,239
2012-13 NSS Allowance (deficited)			$ -			-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,203,532)						(3,059,754)
Subtotal State Aid for Historical RL/Charter General BG						4,821,777						4,876,485
Categorical funding from 2012-13 net of fair share reduction						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						7,367,756						7,422,464
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						$ 7,367,756						$ 7,422,464
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						-						-
GROSS STATE AID						$ 15,616,539						$ 17,387,505
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 18,820,071						$ 20,447,259
Change Over Prior Year			8.47%	1,470,168					8.65%	1,627,188		
LCFF Entitlement Per ADA						12,333						13,549
Per-ADA Change Over Prior Year			8.62%	979					9.86%	1,216		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2021-22				Increase		2022-23
State Aid			25.29%	2,355,895		$ 11,669,761			15.55%	1,814,769		$ 13,484,530
Education Protection Account						3,946,778						3,902,975
Property Taxes Net of In-Lieu Transfers			1.77%	55,864		3,203,532			-4.49%	(143,778)		3,059,754
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			13.90%	2,411,758		$ 18,820,071			8.88%	1,670,991		$ 20,447,259

Holtville Unified (63149) - 21-22 E.A. & 22-23 July 1st Budget						mv.23.1b						mv.23.1b
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modelin						**2023-24**						**2024-25**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		5.38%	0.00%	81.53%	81.53%			4.02%	0.00%	81.53%	81.53%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	434.54	$ 9,368	$ 974	$ 1,686	$ 1,783	$ 6,001,730	431.33	$ 9,745	$ 1,013	$ 1,754	$ 1,855	$ 6,197,075
Grades 4-6	307.11	9,509		1,551	1,640	3,900,088	302.13	9,891		1,613	1,706	3,990,980
Grades 7-8	228.53	9,791		1,597	1,688	2,988,198	223.92	10,185		1,661	1,756	3,045,786
Grades 9-12	521.97	11,346	295	1,898	2,007	8,114,918	517.83	11,802	307	1,974	2,088	8,374,155
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 15,150,862	$ 577,222	$ 2,564,621	$ 2,712,229	$ 21,004,934		$ 15,583,734	$ 595,910	$ 2,638,253	$ 2,790,099	$ 21,607,996
NSS Allowance		-				-		-				-
TOTAL BASE	1,492.15	$ 15,150,862	$ 577,222	$ 2,564,621	$ 2,712,229	$ 21,004,934	1,475.21	$ 15,583,734	$ 595,910	$ 2,638,253	$ 2,790,099	$ 21,607,996
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ -						$ -
Home-to-School Transportation						353,701						353,701
Small School District Bus Replacement Program						-						-
Transitional Kindergarten (*2022-23 forward*)						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						**$ 21,358,635**						**$ 21,961,697**
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						21,358,635						21,961,697
Local Revenue (including RDA)						(3,059,754)						(3,059,754)
Gross State Aid						$ 18,298,881						$ 18,901,943
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2023-24 ADA		N/A			12-13 Rate	2024-25 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,258.98	1,492.15		$ 7,847,169			$ 5,258.98	1,475.21		$ 7,758,100
2012-13 NSS Allowance (deficited)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,059,754)						(3,059,754)
Subtotal State Aid for Historical RL/Charter General BG						4,787,415						4,698,346
Categorical funding from 2012-13 net of fair share reduction						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						7,333,394						7,244,325
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						$ 7,333,394						$ 7,244,325
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						-						-
GROSS STATE AID						$ 18,298,881						$ 18,901,943
ADDITIONAL STATE AID						**$ -**						**$ -**
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						$ 21,358,635						$ 21,961,697
Change Over Prior Year			4.46%	911,376					2.82%	603,062		
LCFF Entitlement Per ADA						14,314						14,887
Per-ADA Change Over Prior Year			5.65%	765					4.00%	573		
Basic Aid Status (school districts only)						*Non-Basic Aid*						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2023-24				Increase		2024-25
State Aid			7.08%	955,180		$ 14,439,710			4.48%	646,866		$ 15,086,576
Education Protection Account						3,859,171						3,815,367
Property Taxes Net of In-Lieu Transfers			0.00%	-		3,059,754			0.00%	-		3,059,754
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			4.67%	955,180		$ 21,358,635			3.03%	646,866		$ 21,961,697

Holtville Unified (63149) - 21-22 E.A. & 22-23 July 1st Budget	5/26/2022			
	2021-22	**2022-23**	**2023-24**	**2024-25**
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	*5.07%*	*9.84%*	*5.38%*	*4.02%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
LCFF Entitlement				
Base Grant	$13,381,752	$14,538,578	$15,150,862	$15,583,734
Grade Span Adjustment	506,496	552,226	577,222	595,910
Supplemental Grant	2,245,452	2,446,522	2,564,621	2,638,253
Concentration Grant	2,332,670	2,556,232	2,712,229	2,790,099
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	353,701	353,701	353,701	353,701
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	**$18,820,071**	**$20,447,259**	**$21,358,635**	**$21,961,697**
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	**18,820,071**	**20,447,259**	**21,358,635**	**21,961,697**
LCFF Entitlement Per ADA	**$ 12,333**	**$ 13,549**	**$ 14,314**	**$ 14,887**
Components of LCFF By Object Code				
State Aid (Object Code 8011)	$ 11,669,761	$ 13,484,530	$ 14,439,710	$ 15,086,576
EPA (for LCFF Calculation purposes)	$ 3,946,778	$ 3,902,975	$ 3,859,171	$ 3,815,367
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	$ 3,210,629	$ 3,066,851	$ 3,066,851	$ 3,066,851
In-Lieu of Property Taxes (Object Code 8096)	(7,097)	(7,097)	(7,097)	(7,097)
Property Taxes net of In-Lieu	*$ 3,203,532*	*$ 3,059,754*	*$ 3,059,754*	*$ 3,059,754*
TOTAL FUNDING	**18,820,071**	**20,447,259**	**21,358,635**	**21,961,697**
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Excess Taxes	$ -	$ -	$ -	$ -
EPA in Excess to LCFF Funding	$ -	$ -	$ -	$ -
Total LCFF Entitlement	**18,820,071**	**20,447,259**	**21,358,635**	**21,961,697**
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF Calculation purposes)	$ 3,946,778	$ 3,902,975	$ 3,859,171	$ 3,815,367
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 3,946,778	$ 3,902,975	$ 3,859,171	$ 3,815,367
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ 13,236.59	$ -	$ -	$ -
Accrual (from Data Entry tab)	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (*Excludes add-ons for TIIG and Transportation*)	$ 13,888,248	$ 15,090,804	$ 15,728,084	$ 16,179,644
Supplemental and Concentration Grant funding in the LCAP year	$ 4,578,122	$ 5,002,754	$ 5,276,850	$ 5,428,352
Percentage to Increase or Improve Services	32.96%	33.15%	33.55%	33.55%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	1,595	1,595	1,595	1,595
COE Enrollment	8	8	8	8
Total Enrollment	**1,603**	**1,603**	**1,603**	**1,603**
Unduplicated Pupil Count	1,301	1,301	1,301	1,301
COE Unduplicated Pupil Count	6	6	6	6
Total Unduplicated Pupil Count	**1,307**	**1,307**	**1,307**	**1,307**
Rolling %, Supplemental Grant	80.8400%	81.0600%	81.5300%	81.5300%
Rolling %, Concentration Grant	80.8400%	81.0600%	81.5300%	81.5300%

2022/23

15% Extra Concentration Grant Calculation

65% Concentration:		$ 2,556,232
50% Concentration:	Per ADA	Total by Gradespan
TK-3	$ 1,279	$ 559,828
4-6	$ 1,176	$ 366,964
7-8	$ 1,211	$ 282,235
9-12	$ 1,439	$ 757,305
Total		$ 1,966,332
	Extra 15%:	**$ 589,900**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,366,776.71	301	294,709.00	303	11,072,067.71	305	237,385.64		307	10,834,682.07	309
2000 - Classified Salaries	3,699,633.33	311	124,791.00	313	3,574,842.33	315	431,472.88		317	3,143,369.45	319
3000 - Employee Benefits	6,154,397.29	321	209,453.57	323	5,944,943.72	325	250,089.74		327	5,694,853.98	329
4000 - Books, Supplies Equip Replace. (6500)	2,419,169.80	331	280,614.82	333	2,138,554.98	335	354,826.33		337	1,783,728.65	339
5000 - Services. . . & 7300 - Indirect Costs	2,644,368.13	341	183,323.31	343	2,461,044.82	345	174,114.45		347	2,286,930.37	349
				TOTAL	25,191,453.56	365			TOTAL	23,743,564.52	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	9,060,622.36	375
2. Salaries of Instructional Aides Per EC 41011	2100	999,645.77	380
3. STRS	3101 & 3102	2,306,110.46	382
4. PERS	3201 & 3202	340,264.55	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	231,774.25	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	857,360.52	385
7. Unemployment Insurance	3501 & 3502	49,581.28	390
8. Workers' Compensation Insurance	3601 & 3602	119,605.74	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		13,964,964.93	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		310,423.59	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		149,230.90	396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	13,505,310.44	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55
2. Percentage spent by this district (Part II, Line 15)	.57
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	23,743,564.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,298,435.66	301	240,436.00	303	11,057,999.66	305	229,693.41		307	10,828,306.25	309
2000 - Classified Salaries	3,678,204.14	311	124,046.00	313	3,554,158.14	315	435,901.24		317	3,118,256.90	319
3000 - Employee Benefits	6,648,045.12	321	208,994.95	323	6,439,050.17	325	272,875.24		327	6,166,174.93	329
4000 - Books, Supplies Equip Replace. (6500)	973,155.68	331	51,381.29	333	921,774.39	335	213,403.00		337	708,371.39	339
5000 - Services. . . & 7300 - Indirect Costs	2,081,189.48	341	46,390.00	343	2,034,799.48	345	134,102.49		347	1,900,696.99	349
				TOTAL	24,007,781.84	365			TOTAL	22,721,806.46	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	8,918,755.41	375
2. Salaries of Instructional Aides Per EC 41011	2100	934,583.47	380
3. STRS	3101 & 3102	2,371,391.08	382
4. PERS	3201 & 3202	400,995.73	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	240,424.32	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,037,247.81	385
7. Unemployment Insurance	3501 & 3502	49,049.85	390
8. Workers' Compensation Insurance	3601 & 3602	117,628.79	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		14,070,076.46	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		259,726.39	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		134,062.52	396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	13,676,287.55	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	.60	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55
2. Percentage spent by this district (Part II, Line 15)	.60
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	22,721,806.46
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,447,259.00	4.46%	21,358,635.00	2.82%	21,961,697.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	326,182.00	1.11%	329,814.00	0.87%	332,673.00
4. Other Local Revenues	8600-8799	48,300.00	0.00%	48,300.00	0.00%	48,300.00
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	(1,767,896.97)	5.38%	(1,863,010.00)	4.02%	(1,937,903.00)
6. Total (Sum lines A1 thru A5c)		19,053,844.03	4.30%	19,873,739.00	2.67%	20,404,767.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,154,133.75		9,291,445.75
b. Step & Column Adjustment				137,312.00		139,372.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,154,133.75	1.50%	9,291,445.75	1.50%	9,430,817.75
2. Classified Salaries						
a. Base Salaries				2,582,781.43		2,608,609.43
b. Step & Column Adjustment				25,828.00		26,086.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,582,781.43	1.00%	2,608,609.43	1.00%	2,634,695.43
3. Employee Benefits	3000-3999	4,437,077.63	1.79%	4,516,714.00	2.90%	4,647,837.00
4. Books and Supplies	4000-4999	530,555.00	3.14%	547,214.00	1.97%	557,995.00
5. Services and Other Operating Expenditures	5000-5999	1,698,347.00	3.14%	1,751,675.00	1.97%	1,786,183.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	87,388.00	5.69%	92,361.00	4.02%	96,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(156,472.88)	0.00%	(156,473.00)	0.00%	(156,473.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	260,000.00	0.00%	260,000.00	0.00%	260,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,593,809.93	1.71%	18,911,546.18	1.83%	19,257,130.18

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)		460,034.10		962,192.82		1,147,636.82
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,431,325.22		7,891,359.32		8,853,552.14
2. Ending Fund Balance (Sum lines C and D1)		7,891,359.32		8,853,552.14		10,001,188.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	207,575.32		85,858.44		25,000.00
b. Restricted	9740					
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,683,784.00		8,767,693.70		9,976,188.96
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,891,359.32		8,853,552.14		10,001,188.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,683,784.00		8,767,693.70		9,976,188.96
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,683,784.00		8,767,693.70		9,976,188.96

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the ICOE LCFF projection tool, using local assumptions. District used a 3-year rolling averaging P-2 ADA (based off of current recommendations) for all years in the projection. COLA amounts (provided within the ICOE LCFF calculator) = 6.56% in 2022-23, 5.38% in 2023-24, and 4.02% in 2024-25. Local property taxes are projected to remain constant in this projection. GF UR FEDERAL REVENUE is projected at $0 in years throughout the projection. GF UR OTHER STATE REVENUE increases in the outyears slightly, as COLA is applied to the Mandated Costs Block Grant (as per SSC), yet not to Lotto funds. GF UR OTHER LOCAL REVENUE remains flat in Years 2 and 3. For UR GF OTHER FINANCING SOURCES, this category reflects contributions to Restricted programs that require UR contributions. The projection predicts contributions to Special Ed Accounts (Resources 3310 and 6500), Mental Health Services (6546), the Routine Maintenance Account (8150), and the CTEIG fund in case it is not fully funded. The outyears were increased to meet estimated expenditure increases in staffing costs (i.e., step/column, STRS/PERS rate increases) and inflationary increases to supplies and services using COLA estimates. Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 1.5%. GF UR CLASSIFIED EXPENSES were increased by the anticipated step/column movement in the outyears by 1.0%. GF UR EMPLOYEE BENEFITS reflect changes in step/column, a 3% increase in H/W costs, and STRS rates of 19.10% in 2023-24 and 19.10% in 2024-25, as well as PERS rates of 25.20% in 2023-24 and 24.60% in 2024-25 (according to ICOE guidance estimates). GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 3.14% in 2023-24 and 1.97% in 2024-25 (as per ICOE guidance). OTHER OUTGO (County Sp Ed Transfer) increased to reflect the estimates listed in the LCFF Calculator. INDIRECT COST TRANSFER expenses remained flat throughout the project, as did OTHER FINANCING/ OTHER OUTGO EXPENDITURES as well.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,786,708.90	0.00%	1,786,709.00	0.00%	1,786,709.00
3. Other State Revenues	8300-8599	1,989,781.51	0.00%	1,989,782.00	0.00%	1,989,782.00
4. Other Local Revenues	8600-8799	794,299.69	0.00%	794,300.00	0.00%	794,300.00
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	1,767,896.97	5.38%	1,863,010.00	4.02%	1,937,903.00
6. Total (Sum lines A1 thru A5c)		6,338,687.07	1.50%	6,433,801.00	1.16%	6,508,694.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,144,301.91		2,176,466.91
b. Step & Column Adjustment				32,165.00		32,647.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,144,301.91	1.50%	2,176,466.91	1.50%	2,209,113.91
2. Classified Salaries						
a. Base Salaries				1,095,422.71		1,106,376.71
b. Step & Column Adjustment				10,954.00		11,064.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,095,422.71	1.00%	1,106,376.71	1.00%	1,117,440.71
3. Employee Benefits	3000-3999	2,210,967.49	1.52%	2,244,574.00	1.27%	2,272,996.00
4. Books and Supplies	4000-4999	442,600.68	-31.26%	304,226.00	0.45%	305,606.00
5. Services and Other Operating Expenditures	5000-5999	426,385.48	-28.65%	304,227.38	0.45%	305,607.38
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	112,929.88	0.00%	112,930.00	0.00%	112,930.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	160,000.00	0.00%	160,000.00	0.00%	160,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,617,608.15	-2.78%	6,433,801.00	1.16%	6,508,694.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(278,921.08)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		278,921.08		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE Revenues are then projected to remain flat throughout projection. GF RESTRICTED OTHER STATE REVENUE. Revenues are then projected to remain flat throughout projection. OTHER LOCAL REVENUE Revenues are then projected to remain flat throughout projection. RESTRICTED GF OTHER FINANCING SOURCES, represent the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES include the anticipated step/column movement of 1.5%. GF RESTRICTED CLASSIFIED EXPENSES include an estimated 1.0% due to step/column movement in both outyears. GF RESTRICTED EMPLOYEE BENEFITS reflect changes in step/column, a 3% increase in H/W costs, and STRS and PERS rates mentioned earlier in the GF UR section (according to ICOE guidance estimates). GF RESTRICTED SUPPLIES, SERVICES, and CAPITAL OUTLAY EXPENDITURES expense categories decreased in the MYP to account for roll back of supplemental expenses to ensure that categorical budgets live within their means. Equipment budget was retained however for the Maintenance Account. GF RESTRICTED OTHER OUTGO (7300-7399) represents the bulk of indirect funds referenced in the UR section earlier. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund. It is projected to remain flat throughout the projection.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,447,259.00	4.46%	21,358,635.00	2.82%	21,961,697.00
2. Federal Revenues	8100-8299	1,786,708.90	0.00%	1,786,709.00	0.00%	1,786,709.00
3. Other State Revenues	8300-8599	2,315,963.51	0.16%	2,319,596.00	0.12%	2,322,455.00
4. Other Local Revenues	8600-8799	842,599.69	0.00%	842,600.00	0.00%	842,600.00
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)		25,392,531.10	3.60%	26,307,540.00	2.30%	26,913,461.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,298,435.66		11,467,912.66
b. Step & Column Adjustment				169,477.00		172,019.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,298,435.66	1.50%	11,467,912.66	1.50%	11,639,931.66
2. Classified Salaries						
a. Base Salaries				3,678,204.14		3,714,986.14
b. Step & Column Adjustment				36,782.00		37,150.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,678,204.14	1.00%	3,714,986.14	1.00%	3,752,136.14
3. Employee Benefits	3000-3999	6,648,045.12	1.70%	6,761,288.00	2.36%	6,920,833.00
4. Books and Supplies	4000-4999	973,155.68	-12.51%	851,440.00	1.43%	863,601.00
5. Services and Other Operating Expenditures	5000-5999	2,124,732.48	-3.24%	2,055,902.38	1.75%	2,091,790.38
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	87,388.00	5.69%	92,361.00	4.02%	96,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(43,543.00)	0.00%	(43,543.00)	0.00%	(43,543.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	420,000.00	0.00%	420,000.00	0.00%	420,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		25,211,418.08	0.53%	25,345,347.18	1.66%	25,765,824.18

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)		181,113.02		962,192.82		1,147,636.82
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,710,246.30		7,891,359.32		8,853,552.14
2. Ending Fund Balance (Sum lines C and D1)		7,891,359.32		8,853,552.14		10,001,188.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	207,575.32		85,858.44		25,000.00
b. Restricted	9740	0.00		0.00		0.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,683,784.00		8,767,693.70		9,976,188.96
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,891,359.32		8,853,552.14		10,001,188.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,683,784.00		8,767,693.70		9,976,188.96
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,683,784.00		8,767,693.70		9,976,188.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		30.48%		34.59%		38.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,468.40		1,468.40		1,468.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		25,211,418.08		25,345,347.18		25,765,824.18
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		25,211,418.08		25,345,347.18		25,765,824.18
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		756,342.54		760,360.42		772,974.73
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		756,342.54		760,360.42		772,974.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Holtville Unified School District
Cashflow Statement
2021-22

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**5,833,694.01**	**4,046,500.74**	**6,081,466.48**	**6,807,230.56**	**6,663,781.50**	**6,524,182.53**	**8,742,481.01**	**8,526,833.14**	**8,052,255.11**	**8,449,655.65**	**9,228,840.61**	**8,713,424.31**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	15,616,539.00	591,005.00	591,005.00	2,001,204.00	1,063,809.00	1,063,809.00	2,001,204.00	1,063,809.00	1,034,084.00	2,127,708.00	1,034,084.00	1,034,084.00	2,010,734.00	15,616,539.00	-
Property Taxes	8020-8079	3,210,629.00	-	-	-	331,049.08	-	1,584,684.57	9,828.83	-	-	1,077,476.39	41,501.88	166,088.25	3,210,629.00	-
Miscellaneous Funds	8080-8099	(7,097.00)	-	(556.00)	(1,111.00)	(741.00)	(741.00)	(741.00)	(425.63)	(176.89)	(162.49)	(173.00)	(173.00)	(2,095.99)	(7,097.00)	-
Federal Revenues	8100-8299	9,685,755.53	7,051.02	416,447.00	-	280,591.13	27,562.38	219,384.09	207,791.08	65,166.22	(13,112.70)	229,218.95	105,588.50	100,000.00	1,645,687.67	8,040,067.86
Other State Revenues	8300-8599	3,555,753.16	-	-	-	135,208.18	221,249.00	76,839.00	472,045.59	49,998.00	148,897.21	186,906.96	49,998.00	1,090,199.00	2,431,340.94	1,124,412.22
Other Local Revenues	8600-8799	1,547,892.04	22,597.97	23,234.81	41,824.35	222,084.31	61,476.34	165,648.26	59,813.63	109,948.52	59,457.03	57,817.44	150,069.54	15,000.00	988,972.20	558,919.84
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		33,609,471.73	620,653.99	1,030,130.81	2,041,917.35	**2,032,000.70**	**1,373,355.72**	**4,047,018.92**	**1,812,862.50**	**1,259,019.85**	**2,322,787.05**	**2,585,330.74**	**1,381,068.92**	**3,379,925.26**	**23,886,071.81**	**9,723,399.92**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	11,366,776.71	104,387.75	896,361.63	934,086.41	969,999.91	982,328.64	955,003.32	950,088.53	1,006,897.21	959,784.15	975,141.33	992,377.30	1,114,377.30	10,840,833.48	525,943.23
Classified Salaries	2000-2999	3,699,633.33	136,330.98	248,688.43	301,123.95	304,958.11	338,519.13	298,376.61	260,426.96	337,642.47	324,200.76	304,784.48	302,960.46	315,000.00	3,473,012.34	226,620.99
Employee Benefits	3000-3999	6,154,397.29	92,922.19	390,288.28	410,309.92	382,967.82	422,034.53	413,654.64	404,401.40	424,938.09	421,793.48	419,165.05	421,246.00	1,556,445.00	5,760,166.40	394,230.89
Books and Supplies	4000-4999	2,419,169.80	28,277.84	168,983.52	186,689.67	136,608.48	88,971.16	113,534.28	75,441.43	57,291.95	63,953.25	51,979.95	107,653.01	139,608.00	1,218,992.54	1,200,177.26
Services	5000-5999	2,716,518.13	331,320.90	197,114.74	216,898.55	161,814.12	166,211.02	118,008.59	180,053.85	91,694.91	196,465.83	86,630.79	126,126.12	105,000.00	1,977,339.42	739,178.71
Capital Outlay	6000-6599	8,614,973.92	-	16,560.00	1,062.50	66,892.82	15,997.50	347,398.20	21,800.00	5,600.00	29,325.91	2,500.00	31,419.80	2,250,000.00	2,788,556.73	5,826,417.19
Other Outgo	7000-7499	9,588.00	5,166.00	5,166.00	9,299.00	9,299.00	9,299.00	9,299.00	9,299.00	4,982.00	4,982.00	4,982.00	4,982.00	(67,167.00)	9,588.00	-
Interfund Transfers Out	7600-7629	420,000.00	130,000.00	-	-	-	-	-	211,491.74	-	-	-	-	78,508.26	420,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**35,401,057.18**	**828,405.66**	**1,923,162.60**	**2,059,470.00**	**2,032,540.26**	**2,023,360.98**	**2,255,274.64**	**2,113,002.91**	**1,929,046.63**	**2,000,505.38**	**1,845,183.60**	**1,986,764.69**	**5,491,771.56**	**26,488,488.91**	**8,912,568.27**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	70,900.76	-	-	-	45,900.76	-	-	-	-	-	-	-	-	45,900.76	25,000.00
Accounts Receivable	9200-9299	5,260,666.52	(732,976.31)	2,927,170.00	1,212,855.41	137,923.03	438,392.61	355,447.23	80,808.00	134,238.06	16,431.40	49,450.88	27,968.92	612,957.29	5,260,666.52	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	243,433.74	-	-	-	-	-	-	-	-	-	-	-	60,858.42	60,858.42	182,575.32
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**5,575,001.02**	**(732,976.31)**	**2,927,170.00**	**1,212,855.41**	**183,823.79**	**438,392.61**	**355,447.23**	**80,808.00**	**134,238.06**	**16,431.40**	**49,450.88**	**27,968.92**	**673,815.71**	**5,367,425.70**	**207,575.32**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,042,072.40)	(846,465.29)	827.53	65,281.32	3,237.59	72,013.68	71,106.97	3,684.54	61,210.69	58,687.47	(10,413.06)	62,310.55	(583,554.39)	(1,042,072.40)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(329,970.88)	-	-	-	(329,970.88)	-	-	-	-	-	-	-	-	(329,970.88)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	(534,820.00)	-	-	-	-	-	-	-	-	-	(534,820.00)	534,820.00
SUBTOTAL LIABILITIES		**(1,372,043.28)**	**(846,465.29)**	**827.53**	**(469,538.68)**	**(326,733.29)**	**72,013.68**	**71,106.97**	**3,684.54**	**61,210.69**	**58,687.47**	**(10,413.06)**	**62,310.55**	**(583,554.39)**	**(1,906,863.28)**	**534,820.00**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**4,202,957.74**	**(1,579,441.60)**	**2,927,997.53**	**743,316.73**	**(142,909.50)**	**510,406.29**	**426,554.20**	**84,492.54**	**195,448.75**	**75,118.87**	**39,037.82**	**90,279.47**	**90,261.32**	**3,460,562.42**	**742,395.32**
E. NET INCREASE/DECREASE B-C + D			**(1,787,193.27)**	**2,034,965.74**	**725,764.08**	**(143,449.06)**	**(139,598.97)**	**2,218,298.48**	**(215,647.87)**	**(474,578.03)**	**397,400.54**	**779,184.96**	**(515,416.30)**	**(2,021,584.98)**		
F. ENDING CASH (A+ E)			**4,046,500.74**	**6,081,466.48**	**6,807,230.56**	**6,663,781.50**	**6,524,182.53**	**8,742,481.01**	**8,526,833.14**	**8,052,255.11**	**8,449,655.65**	**9,228,840.61**	**8,713,424.31**	**6,691,839.33**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	10,036,651.75
Audit/Other Restatements	(534,820.00)
Change in Fund Balance	(1,791,585.45)
Unaudited Fund Balance June 30th	7,710,246.30

Estimated Cash at Year-End	6,691,839.33
Estimated AR at Year-End	9,723,399.92
Estimated AP at Year-End	(8,912,568.27)
Estimated Other Assets/Stores at Year-End	182,575.32
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	7,710,246.30

Holtville Unified School District
Cashflow Statement
2022-23

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		**6,691,839.33**	**6,757,772.91**	**6,248,715.23**	**5,888,908.12**	**6,518,464.98**	**6,441,483.38**	**8,247,909.17**	**8,767,058.41**	**8,911,497.45**	**8,899,864.95**	**10,356,495.42**	**10,126,608.14**		
B. RECEIPTS																
LCFF Revenue Sources																
Principal Apportionment	8010-8019	17,387,505.00	869,375.25	869,375.25	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	1,564,875.45	17,387,505.00	-
Property Taxes	8020-8079	3,066,851.00	-	-	-	306,685.10	-	1,533,425.50	-	-	-	1,226,740.40	-	-	3,066,851.00	-
Miscellaneous Funds	8080-8099	(7,097.00)	(354.85)	(354.85)	(638.73)	(638.73)	(638.73)	(638.73)	(638.73)	(638.73)	(638.73)	(638.73)	(638.73)	(638.73)	(7,097.00)	-
Federal Revenues	8100-8299	1,786,708.90	7,500.00	420,000.00	-	300,000.00	30,000.00	220,000.00	210,000.00	65,000.00	-	230,000.00	5,000.00	100,000.00	1,587,500.00	199,208.90
Other State Revenues	8300-8599	2,315,963.51	-	-	-	135,000.00	225,000.00	80,000.00	475,000.00	50,000.00	150,000.00	190,000.00	50,000.00	500,000.00	1,855,000.00	460,963.51
Other Local Revenues	8600-8799	842,599.69	23,000.00	23,000.00	42,000.00	222,000.00	61,500.00	165,000.00	60,000.00	110,000.00	60,000.00	60,000.00	-	15,000.00	841,500.00	1,099.69
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		**25,392,531.10**	**899,520.40**	**1,312,020.40**	**1,606,236.72**	**2,527,921.82**	**1,880,736.72**	**3,562,662.22**	**2,309,236.72**	**1,789,236.72**	**1,774,236.72**	**3,270,977.12**	**1,619,236.72**	**2,179,236.72**	**24,731,259.00**	**661,272.10**
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	11,298,435.66	104,387.75	896,361.63	934,086.41	969,999.91	982,328.64	955,003.32	950,088.53	1,006,897.21	959,784.15	975,141.33	975,000.00	1,097,000.00	10,806,078.88	492,356.78
Classified Salaries	2000-2999	3,678,204.14	136,330.98	248,688.43	301,123.95	304,958.11	338,519.13	298,376.61	260,426.96	337,642.47	324,200.76	304,784.48	315,000.00	315,000.00	3,485,051.88	193,152.26
Employee Benefits	3000-3999	6,648,045.12	92,922.19	390,288.28	410,309.92	382,967.82	422,034.53	413,654.64	404,401.40	424,938.09	421,793.48	419,165.05	405,000.00	950,000.00	5,137,475.40	1,510,569.72
Books and Supplies	4000-4999	973,155.68	10,000.00	85,000.00	100,000.00	75,000.00	45,000.00	55,000.00	30,000.00	30,000.00	30,000.00	25,000.00	50,000.00	60,000.00	595,000.00	378,155.68
Services	5000-5999	2,124,732.48	331,320.90	197,114.74	216,898.55	161,814.12	166,211.02	118,008.59	180,053.85	91,694.91	196,465.83	86,630.79	100,499.00	105,000.00	1,951,712.30	173,020.18
Capital Outlay	6000-6599	25,000.00	25,000.00	-	-	-	-	-	-	-	-	-	-	-	25,000.00	-
Other Outgo	7000-7499	43,845.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,625.00	3,970.00	43,845.00	-
Interfund Transfers Out	7600-7629	420,000.00	130,000.00	-	-	-	-	-	211,491.74	-	-	-	-	78,508.26	420,000.00	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		**25,211,418.08**	**833,586.82**	**1,821,078.08**	**1,966,043.83**	**1,898,364.96**	**1,957,718.32**	**1,843,668.16**	**2,040,087.48**	**1,894,797.68**	**1,935,869.22**	**1,814,346.65**	**1,849,124.00**	**2,609,478.26**	**22,464,163.46**	**2,747,254.62**
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	25,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000.00
Accounts Receivable	9200-9299	9,723,399.92	2,500,000.00	2,500,000.00	2,500,000.00	500,000.00	500,000.00	500,000.00	250,000.00	250,000.00	150,000.00	-	-	73,399.92	9,723,399.92	-
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	182,575.32	-	-	-	-	-	-	-	-	-	-	-	60,858.42	60,858.42	121,716.90
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		**9,930,975.24**	**2,500,000.00**	**2,500,000.00**	**2,500,000.00**	**500,000.00**	**500,000.00**	**500,000.00**	**250,000.00**	**250,000.00**	**150,000.00**	**-**	**-**	**134,258.34**	**9,784,258.34**	**146,716.90**

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(8,912,568.27)	(2,500,000.00)	(2,500,000.00)	(2,500,000.00)	(500,000.00)	(500,000.00)	(412,568.27)	-	-	-	-	-	-	(8,912,568.27)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		**(8,912,568.27)**	**(2,500,000.00)**	**(2,500,000.00)**	**(2,500,000.00)**	**(500,000.00)**	**(500,000.00)**	**(412,568.27)**	**-**	**-**	**-**	**-**	**-**	**-**	**(8,912,568.27)**	**-**
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		**1,018,406.97**	**-**	**-**	**-**	**-**	**-**	**87,431.73**	**250,000.00**	**250,000.00**	**150,000.00**	**-**	**-**	**134,258.34**	**871,690.07**	**146,716.90**
E. NET INCREASE/DECREASE B-C + D			**65,933.58**	**(509,057.68)**	**(359,807.11)**	**629,556.86**	**(76,981.60)**	**1,806,425.79**	**519,149.24**	**144,439.04**	**(11,632.50)**	**1,456,630.47**	**(229,887.28)**	**(295,983.20)**		
F. ENDING CASH (A+ EI			**6,757,772.91**	**6,248,715.23**	**5,888,908.12**	**6,518,464.98**	**6,441,483.38**	**8,247,909.17**	**8,767,058.41**	**8,911,497.45**	**8,899,864.95**	**10,356,495.42**	**10,126,608.14**	**9,830,624.94**		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	7,710,246.30
Audit/Other Restatements	0.00
Change in Fund Balance	181,113.02
Unaudited Fund Balance June 30th	7,891,359.32

Estimated Cash at Year-End	9,830,624.94
Estimated AR at Year-End	661,272.10
Estimated AP at Year-End	(2,747,254.62)
Estimated Other Assets/Stores at Year-End	121,716.90
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	7,891,359.32

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):	1,468.40
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	1,513	1,519		
	Charter School				
	Total ADA	**1,513**	**1,519**	**N/A**	**Met**
Second Prior Year (2020-21)					
	District Regular	1,519	1,519		
	Charter School				
	Total ADA	**1,519**	**1,519**	**N/A**	**Met**
First Prior Year (2021-22)					
	District Regular	1,519	1,519		
	Charter School		0		
	Total ADA	**1,519**	**1,519**	**N/A**	**Met**
Budget Year (2022-23)					
	District Regular	1,502			
	Charter School	0			
	Total ADA	**1,502**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,468.4

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	1,578	1,573		
	Charter School				
	Total Enrollment	**1,578**	**1,573**	**0.3%**	**Met**
Second Prior Year (2020-21)					
	District Regular	1,573	1,612		
	Charter School				
	Total Enrollment	**1,573**	**1,612**	**N/A**	**Met**
First Prior Year (2021-22)					
	District Regular	1,612	1,595		

	Charter School				
	Total Enrollment	**1,612**	**1,595**	**1.1%**	**Not Met**
Budget Year (2022-23)					
	District Regular	1,595			
	Charter School				
	Total Enrollment	**1,595**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

The District saw a spike in enrollment during COVID, as it believed that many inter-district students sought the HUSD distance learning program. The District assumed that this enrollment would hold steady in the full in-person return to school, but it did not materialize.

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

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)				
	District Regular	1,519	1,573	
	Charter School		0	
	Total ADA/Enrollment	**1,519**	**1,573**	**96.6%**
Second Prior Year (2020-21)				
	District Regular	1,519	1,612	
	Charter School	0		
	Total ADA/Enrollment	**1,519**	**1,612**	**94.2%**
First Prior Year (2021-22)				
	District Regular	1,468	1,595	
	Charter School			

Total ADA/Enrollment	**1,468**	**1,595**	**92.1%**
		Historical Average Ratio:	94.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.8%**

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

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

Fiscal Year		Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)					
	District Regular	1,468	1,595		
	Charter School	0			
	Total ADA/Enrollment	**1,468**	**1,595**	**92.1%**	**Met**
1st Subsequent Year (2023-24)					
	District Regular	1,468	1,595		
	Charter School				
	Total ADA/Enrollment	**1,468**	**1,595**	**92.0%**	**Met**
2nd Subsequent Year (2024-25)					
	District Regular	1,468	1,595		
	Charter School				
	Total ADA/Enrollment	**1,468**	**1,595**	**92.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	ADA (Funded) (Form A, lines A6 and C4)	1,526.02	1,509.08	1,492.15	1,475.21
b.	Prior Year ADA (Funded)		1,526.02	1,509.08	1,492.15
c.	Difference (Step 1a minus Step 1b)		(16.94)	(16.93)	(16.94)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(1.11%)	(1.12%)	(1.14%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		18,820,071.00	20,447,259.00	21,358,635.00
b1.	COLA percentage		9.84%	5.38%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)		1,851,894.99	1,100,062.53	858,617.13
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		9.8%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level	(Step 1d plus Step 2c)		8.7%	4.3%	2.9%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**7.73% to 9.73%**	**3.26% to 5.26%**	**1.88% to 3.88%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,210,629.00	3,066,851.00	3,066,851.00	3,066,851.00
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)	18,827,168.00	20,454,356.00	21,365,732.00	21,968,794.00
District's Projected Change in LCFF Revenue:		8.64%	4.46%	2.82%
LCFF Revenue Standard		**7.73% to 9.73%**	**3.26% to 5.26%**	**1.88% to 3.88%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	13,234,162.88	14,807,382.08	89.4%
Second Prior Year (2020-21)	13,730,265.09	15,293,566.00	89.8%
First Prior Year (2021-22)	15,333,499.29	17,313,789.85	88.6%
		Historical Average Ratio:	89.2%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**86.2% to 92.2%**	**86.2% to 92.2%**	**86.2% to 92.2%**

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	16,173,992.81	18,333,809.93	88.2%	Met
1st Subsequent Year (2023-24)	16,416,769.18	18,651,546.18	88.0%	Met
2nd Subsequent Year (2024-25)	16,713,350.18	18,997,130.18	88.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.73%	4.26%	2.88%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-1.27% to 18.73%**	**-5.74% to 14.26%**	**-7.12% to 12.88%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.73% to 13.73%	-0.74% to 9.26%	-2.12% to 7.88%

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

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

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

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

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

First Prior Year (2021-22)	9,685,755.53		
Budget Year (2022-23)	1,786,708.90	(81.55%)	Yes
1st Subsequent Year (2023-24)	1,786,709.00	0.00%	No
2nd Subsequent Year (2024-25)	1,786,709.00	0.00%	No

Explanation: (required if Yes)

The large variance in Federal Revenue is due to the inclusion of COVID relief funds and prior year carryover dollars included in the 2021-22 Estimated Actuals. The vast majority of these dollars were budgeted to be expended at the close of 2022 and were not carried forward.

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

First Prior Year (2021-22)	3,555,753.16		
Budget Year (2022-23)	2,315,963.51	(34.87%)	Yes
1st Subsequent Year (2023-24)	2,319,596.00	.16%	No
2nd Subsequent Year (2024-25)	2,322,455.00	.12%	No

Explanation: (required if Yes)

Similar to Federal funding, Other State Revenues in 2021-22 included large carryover and one-time funding amounts.

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

First Prior Year (2021-22)	1,547,892.04		
Budget Year (2022-23)	842,599.69	(45.56%)	Yes
1st Subsequent Year (2023-24)	842,600.00	0.00%	No
2nd Subsequent Year (2024-25)	842,600.00	0.00%	No

Explanation: (required if Yes)

Other Local Revenue in 2021-22 included large carryover and one-time funding amounts that did not carry forward to 2022-23.

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

First Prior Year (2021-22)	2,419,169.80		
Budget Year (2022-23)	973,155.68	(59.77%)	Yes
1st Subsequent Year (2023-24)	851,440.00	(12.51%)	Yes
2nd Subsequent Year (2024-25)	863,601.00	1.43%	No

Explanation: (required if Yes)

Large carryover and one-time funding in 2021-22 led to inflated expenditures in 2021-22 that did not carry forward after the elimination of those funds in 2022-23 and beyond.

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

First Prior Year (2021-22)	2,716,518.13		
Budget Year (2022-23)	2,124,732.48	(21.78%)	Yes
1st Subsequent Year (2023-24)	2,055,902.38	(3.24%)	Yes
2nd Subsequent Year (2024-25)	2,091,790.38	1.75%	No

Explanation: (required if Yes)

Large carryover and one-time funding in 2021-22 led to inflated expenditures in 2021-22 that did not carry forward after the elimination of those funds in 2022-23 and beyond.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	14,789,400.73		
Budget Year (2022-23)	4,945,272.10	(66.56%)	Not Met
1st Subsequent Year (2023-24)	4,948,905.00	.07%	Met
2nd Subsequent Year (2024-25)	4,951,764.00	.06%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	5,135,687.93		
Budget Year (2022-23)	3,097,888.16	(39.68%)	Not Met
1st Subsequent Year (2023-24)	2,907,342.38	(6.15%)	Not Met
2nd Subsequent Year (2024-25)	2,955,391.38	1.65%	Met

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

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

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

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

The large variance in Federal Revenue is due to the inclusion of COVID relief funds and prior year carryover dollars included in the 2021-22 Estimated Actuals. The vast majority of these dollars were budgeted to be expended at the close of 2022 and were not carried forward.

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

Similar to Federal funding, Other State Revenues in 2021-22 included large carryover and one-time funding amounts.

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

Other Local Revenue in 2021-22 included large carryover and one-time funding amounts that did not carry forward to 2022-23.

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)	Large carryover and one-time funding in 2021-22 led to inflated expenditures in 2021-22 that did not carry forward after the elimination of those funds in 2022-23 and beyond.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Large carryover and one-time funding in 2021-22 led to inflated expenditures in 2021-22 that did not carry forward after the elimination of those funds in 2022-23 and beyond.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? **No**

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	23,931,706.01			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	23,931,706.01	717,951.18	891,164.72	Met

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

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	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[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,306,308.71	7,139,578.81	7,162,891.48
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(955,866.70)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	5,350,442.01	7,139,578.81	7,162,891.48
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,575,857.78	23,691,241.75	35,401,057.18
	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)	21,575,857.78	23,691,241.75	35,401,057.18
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	24.8%	30.1%	20.2%

District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.3%	10.0%	6.7%

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

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

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

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

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	1,301,654.06	15,067,382.08	N/A	Met
Second Prior Year (2020-21)	772,411.66	15,553,566.00	N/A	Met
First Prior Year (2021-22)	23,312.67	17,573,789.85	N/A	Met
Budget Year (2022-23) (Information only)	460,034.10	18,593,809.93		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level [1]	District ADA
1.7%	0 to 300

1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,475
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2019-20)	4,796,996.75	5,333,946.83	N/A	Met
Second Prior Year (2020-21)	5,447,772.81	6,635,600.89	N/A	Met
First Prior Year (2021-22)	5,447,772.81	7,408,012.55	N/A	Met
Budget Year (2022-23) (Information only)	7,431,325.22			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or $75,000 (greater of)	0 to 300
4% or $75,000 (greater of)	301 to 1,000

3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	1,468	1,468	1,468
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year

		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	25,211,418.08	25,345,347.18	25,765,824.18
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)	25,211,418.08	25,345,347.18	25,765,824.18
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	756,342.54	760,360.42	772,974.73
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)**	**756,342.54**	**760,360.42**	**772,974.73**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,683,784.00	8,767,693.70	9,976,188.96
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
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)	7,683,784.00	8,767,693.70	9,976,188.96
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	30.48%	34.59%	38.72%
	District's Reserve Standard (Section 10B, Line 7):	**756,342.54**	**760,360.42**	**772,974.73**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2021-22)	(1,643,457.34)			
Budget Year (2022-23)	(1,767,896.97)	124,439.63	7.6%	Met
1st Subsequent Year (2023-24)	(1,863,010.00)	95,113.03	5.4%	Met
2nd Subsequent Year (2024-25)	(1,937,903.00)	74,893.00	4.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2021-22)	420,000.00			
Budget Year (2022-23)	420,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	420,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	420,000.00	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.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2022
Leases	0		GF UR, Debt Service Fund	0

Certificates of Participation	24		GF UR, Community Facilities Pass-thru, Debt Service Fund	3,577,204
General Obligation Bonds	29		Bond Redemption Fund	14,444,210
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		GF, Ad Ed, and Cafeteria Funds	8,479

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

TOTAL:				18,029,893

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases	123,298	0	0	0
Certificates of Participation	335,268	327,568	324,462	325,181
General Obligation Bonds	722,359	987,296	1,017,544	842,450
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	135,000	135,000	135,000	135,000
Other Long-term Commitments (continued):				
Total Annual Payments:	1,315,925	1,449,864	1,477,006	1,302,631
Has total annual payment increased over prior year (2021-22)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes)

Annual payments have increased due to the recent issuance of a new GO Bond in 2020. The additional payments for this bond have been factored into the above figures, but are to be paid for by the Bond Redemption Fund, which is managed by the County Assessor's Office.

to increase in total annual payments)

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

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

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

No

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

Explanation: (required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Current OPEB recipients include certificated staff that retired with the standard District obligation (a maximum benefit of the annual h/w cap for 3 years or the age of 65, whichever occurs first), classified and certificated early retirement incentive recipients (annual h/w cap for a maximum of 5 years or age 65, whichever occurs first), and one retired board member, who receives retiree plus spouse h/w benefits until age 65.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	1,178,942.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,178,942.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	159,816.00	159,816.00	159,816.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	83,005.94	83,500.00	84,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	81,643.00	81,463.00	81,463.00
d. Number of retirees receiving OPEB benefits	6.00	4.00	4.00

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	103.55	103.75	103.75	103.75

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Salary and benefits for 2022-23 only -- there are no prior year unsettled negotiations.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 109806

7. Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	953328	981928	1011386
3. Percent of H&W cost paid by employer	73.0%	73.0%	73.0%
4. Percent projected change in H&W cost over prior year	6.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	152553	153000	154000
3.	Percent change in step & column over prior year	1.7%	1.5%	1.5%

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

Certificated (Non-management) - Other

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

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	72.8	72.8	72.8	72.8

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 for 2022-23 are unsettled -- no prior year negotiations are unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 32409

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	283947	292465	301239
3.	Percent of H&W cost paid by employer	94.0%	94.0%	94.0%
4.	Percent projected change in H&W cost over prior year	6.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	27897	28000	28100
3.	Percent change in step & column over prior year	1.2%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year

	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	20	20	20	20

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

Salary and benefits for 2022-23 are unsettled - no prior year negotiations are unsettled.

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	25575

Management/Supervisor/Confidential		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases	0	0	0

Health and Welfare (H&W) Benefits		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	205937	212115	218479
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year	6.0%	3.0%	3.0%

Management/Supervisor/Confidential		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step and Column Adjustments				
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step and column adjustments	23886	24000	24000

3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	11700	11700	11700
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 20, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(72,150.00)				
Other Sources/Uses Detail					0.00	420,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	11,461.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	60,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					420,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	72,150.00	(72,150.00)	420,000.00	420,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(43,543.00)				
Other Sources/Uses Detail					0.00	420,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	11,369.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	32,174.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					420,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	43,543.00	(43,543.00)	420,000.00	420,000.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,000.00	0.00	-100.0%
5) TOTAL, REVENUES			52,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	75,000.00	0.00	-100.0%
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			75,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	187,565.88	164,565.88	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			187,565.88	164,565.88	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,565.88	164,565.88	-12.3%
2) Ending Balance, June 30 (E + F1e)			164,565.88	164,565.88	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	164,565.88	164,565.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	187,565.88		
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			187,565.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			187,565.88		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	52,000.00	0.00	-100.0%
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			52,000.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	75,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			75,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,000.00	0.00	-100.0%
5) TOTAL, REVENUES			52,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		75,000.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	187,565.88	164,565.88	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,565.88	164,565.88	-12.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,565.88	164,565.88	-12.3%
2) Ending Balance, June 30 (E + F1e)			164,565.88	164,565.88	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	164,565.88	164,565.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	164,565.88	164,565.88
Total, Restricted Balance		164,565.88	164,565.88

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,410.00	216,498.00	-11.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			243,410.00	216,498.00	-11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	124,452.71	110,250.98	-11.4%
2) Classified Salaries		2000-2999	22,478.50	22,478.50	0.0%
3) Employee Benefits		3000-3999	58,699.29	59,551.19	1.5%
4) Books and Supplies		4000-4999	24,000.00	12,848.33	-46.5%
5) Services and Other Operating Expenditures		5000-5999	2,318.50	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,461.00	11,369.00	-0.8%
9) TOTAL, EXPENDITURES			243,410.00	216,498.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,439.18	77,439.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,439.18	77,439.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,439.18	77,439.18	0.0%
2) Ending Balance, June 30 (E + F1e)			77,439.18	77,439.18	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	25,987.47	25,987.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	51,451.71	51,451.71	0.0%
Adult Ed Programs	0000	9760	*51,451.71*		
Adult Ed Programs	0000	9760		*51,451.71*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	80,851.69		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			80,851.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			80,851.69		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	232,300.00	205,388.00	-11.6%
All Other State Revenue	All Other	8590	11,110.00	11,110.00	0.0%
TOTAL, OTHER STATE REVENUE			243,410.00	216,498.00	-11.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			243,410.00	216,498.00	-11.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	77,995.13	61,640.00	-21.0%
Certificated Pupil Support Salaries		1200	46,457.58	48,610.98	4.6%
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			124,452.71	110,250.98	-11.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,478.50	22,478.50	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,478.50	22,478.50	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,306.78	22,883.24	-5.9%
PERS		3201-3202	15,793.23	18,554.35	17.5%
OASDI/Medicare/Alternative		3301-3302	6,404.52	6,332.12	-1.1%
Health and Welfare Benefits		3401-3402	8,880.79	8,787.79	-1.0%
Unemployment Insurance		3501-3502	734.64	663.65	-9.7%
Workers' Compensation		3601-3602	1,735.85	1,568.06	-9.7%
OPEB, Allocated		3701-3702	843.48	761.98	-9.7%
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			58,699.29	59,551.19	1.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	0.00	-100.0%
Materials and Supplies		4300	22,500.00	12,848.33	-42.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,000.00	12,848.33	-46.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,318.50	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,318.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,461.00	11,369.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,461.00	11,369.00	-0.8%
TOTAL, EXPENDITURES			243,410.00	216,498.00	-11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,410.00	216,498.00	-11.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			243,410.00	216,498.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		131,510.53	99,655.64	-24.2%
2) Instruction - Related Services	2000-2999		34,650.01	35,321.77	1.9%
3) Pupil Services	3000-3999		65,788.46	70,151.59	6.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,461.00	11,369.00	-0.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			243,410.00	216,498.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,439.18	77,439.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,439.18	77,439.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,439.18	77,439.18	0.0%
2) Ending Balance, June 30 (E + F1e)			77,439.18	77,439.18	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	25,987.47	25,987.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	51,451.71	51,451.71	0.0%
Adult Ed Programs	0000	9760	*51,451.71*		
Adult Ed Programs	0000	9760		*51,451.71*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	25,987.47	25,987.47
Total, Restricted Balance		25,987.47	25,987.47

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,124,675.00	1,124,675.00	0.0%
3) Other State Revenue		8300-8599	93,749.00	93,749.00	0.0%
4) Other Local Revenue		8600-8799	29,500.00	29,500.00	0.0%
5) TOTAL, REVENUES			1,247,924.00	1,247,924.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	428,852.31	367,018.24	-14.4%
3) Employee Benefits		3000-3999	190,510.92	180,708.33	-5.1%
4) Books and Supplies		4000-4999	509,145.45	504,145.45	-1.0%
5) Services and Other Operating Expenditures		5000-5999	25,600.00	25,600.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,689.00	32,174.00	-47.0%
9) TOTAL, EXPENDITURES			1,289,797.68	1,184,646.02	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,873.68)	63,277.98	-251.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,873.68)	63,277.98	-251.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	901,963.41	860,089.73	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			901,963.41	860,089.73	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			901,963.41	860,089.73	-4.6%
2) Ending Balance, June 30 (E + F1e)			860,089.73	923,367.71	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,575.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	828,513.94	923,367.71	11.4%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	813,047.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	(15,256.56)		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	31,575.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			829,366.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(765.25)		
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			(765.25)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			830,131.99		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,124,675.00	1,124,675.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,124,675.00	1,124,675.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	93,749.00	93,749.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,749.00	93,749.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,500.00	4,500.00	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	25,000.00	25,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,500.00	29,500.00	0.0%
TOTAL, REVENUES			1,247,924.00	1,247,924.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	360,515.31	298,681.24	-17.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	68,337.00	68,337.00	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			428,852.31	367,018.24	-14.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	98,043.83	95,556.85	-2.5%
OASDI/Medicare/Alternative		3301-3302	32,543.45	27,860.70	-14.4%
Health and Welfare Benefits		3401-3402	50,086.87	49,026.87	-2.1%
Unemployment Insurance		3501-3502	2,308.22	1,820.93	-21.1%
Workers' Compensation		3601-3602	5,066.48	4,335.95	-14.4%
OPEB, Allocated		3701-3702	2,462.07	2,107.03	-14.4%
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			190,510.92	180,708.33	-5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,145.45	60,145.45	-7.7%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.0%
Food		4700	434,000.00	434,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			509,145.45	504,145.45	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	60.00	60.00	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	7,500.00	7,500.00	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	14,940.00	14,940.00	0.0%
Communications		5900	1,600.00	1,600.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,600.00	25,600.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	75,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,689.00	32,174.00	-47.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,689.00	32,174.00	-47.0%
TOTAL, EXPENDITURES			1,289,797.68	1,184,646.02	-8.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,124,675.00	1,124,675.00	0.0%
3) Other State Revenue		8300-8599	93,749.00	93,749.00	0.0%
4) Other Local Revenue		8600-8799	29,500.00	29,500.00	0.0%
5) TOTAL, REVENUES			1,247,924.00	1,247,924.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,229,108.68	1,152,472.02	-6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,689.00	32,174.00	-47.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,289,797.68	1,184,646.02	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,873.68)	63,277.98	-251.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,873.68)	63,277.98	-251.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	901,963.41	860,089.73	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			901,963.41	860,089.73	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			901,963.41	860,089.73	-4.6%
2) Ending Balance, June 30 (E + F1e)			860,089.73	923,367.71	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,575.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	828,513.94	923,367.71	11.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	828,513.94	923,367.71
Total, Restricted Balance		828,513.94	923,367.71

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(7,230.25)	0.00	-100.0%
5) TOTAL, REVENUES			(7,230.25)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	742.45	0.00	-100.0%
6) Capital Outlay		6000-6999	2,239,652.55	3,178,244.53	41.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	18,255.61	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,258,650.61	3,178,244.53	40.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,265,880.86)	(3,178,244.53)	40.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,265,880.86)	(3,178,244.53)	40.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,444,125.39	3,178,244.53	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,444,125.39	3,178,244.53	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,444,125.39	3,178,244.53	-41.6%
2) Ending Balance, June 30 (E + F1e)			3,178,244.53	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,178,244.53	0.00	-100.0%
Capital Improvements	0000	9780	*3,178,244.53*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,660,753.32		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	18,255.61		
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			4,679,008.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,679,008.93		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interest		8660	30,300.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,270.10)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	4,738.92	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(7,230.25)	0.00	-100.0%
TOTAL, REVENUES			(7,230.25)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	742.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742.45	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	148,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,091,652.55	3,178,244.53	51.9%
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			2,239,652.55	3,178,244.53	41.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	18,255.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			18,255.61	0.00	-100.0%
TOTAL, EXPENDITURES			2,258,650.61	3,178,244.53	40.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(7,230.25)	0.00	-100.0%
5) TOTAL, REVENUES			(7,230.25)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,239,652.55	3,178,244.53	41.9%
9) Other Outgo	9000-9999	Except 7600-7699	18,998.06	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,258,650.61	3,178,244.53	40.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,265,880.86)	(3,178,244.53)	40.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,265,880.86)	(3,178,244.53)	40.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,444,125.39	3,178,244.53	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,444,125.39	3,178,244.53	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,444,125.39	3,178,244.53	-41.6%
2) Ending Balance, June 30 (E + F1e)			3,178,244.53	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,178,244.53	0.00	-100.0%
Capital Improvements	0000	9780	*3,178,244.53*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	390.28	0.00	-100.0%
5) TOTAL, REVENUES			390.28	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	78,688.62	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,688.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(78,298.34)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,298.34)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,298.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,298.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,298.34	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	90,779.70		
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			90,779.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			90,779.70		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(609.72)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390.28	0.00	-100.0%
TOTAL, REVENUES			390.28	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	78,688.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			78,688.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,688.62	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	390.28	0.00	-100.0%
5) TOTAL, REVENUES			390.28	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		78,688.62	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,688.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(78,298.34)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(78,298.34)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,298.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,298.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,298.34	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	0.00	-100.0%
5) TOTAL, REVENUES			750.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	482,514.00	462,115.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			482,514.00	462,115.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(481,764.00)	(462,115.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,000.00	420,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			420,000.00	420,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,764.00)	(42,115.00)	-31.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,716.00	270,952.00	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,716.00	270,952.00	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,716.00	270,952.00	-18.6%
2) Ending Balance, June 30 (E + F1e)			270,952.00	228,837.00	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	270,952.00	228,837.00	-15.5%
Debt Service	0000	9780	*270,952.00*		
Debt Service	0000	9780		*228,837.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	238,411.13		
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			238,411.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			238,411.13		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	750.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	0.00	-100.0%
TOTAL, REVENUES			750.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	110,600.00	105,195.00	-4.9%
Other Debt Service - Principal		7439	371,914.00	356,920.00	-4.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			482,514.00	462,115.00	-4.2%
TOTAL, EXPENDITURES			482,514.00	462,115.00	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	420,000.00	420,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			420,000.00	420,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			420,000.00	420,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	0.00	-100.0%
5) TOTAL, REVENUES			750.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	482,514.00	462,115.00	-4.2%
10) TOTAL, EXPENDITURES			482,514.00	462,115.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(481,764.00)	(462,115.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,000.00	420,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			420,000.00	420,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(61,764.00)	(42,115.00)	-31.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,716.00	270,952.00	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,716.00	270,952.00	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,716.00	270,952.00	-18.6%
2) Ending Balance, June 30 (E + F1e)			270,952.00	228,837.00	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	270,952.00	228,837.00	-15.5%
Debt Service	0000	9780	*270,952.00*		
Debt Service	0000	9780		*228,837.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	3060	9290	($3,654.52)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	3061	9290	($16,551.46)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	3210	9290	($58.00)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	3212	9290	($344,778.94)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	4035	9290	($31,617.21)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	4127	9290	($20,986.93)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	4203	9290	($15,105.27)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	6010	9290	($18,379.51)
Explanation: These errors will be corrected at the close of the 2021-22 Unaudited Actuals.			
01	6385	9290	($50,000.00)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			
13	5310	9290	($15,256.56)
Explanation: This error represents prior year AR activity that will be corrected at the close of the 2021-22 Unaudited Actuals.			

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
21	0000	($7,230.25)
Explanation: This error represents prior year FMV activity that will be corrected at the close of the 2021-22 Unaudited Actuals.		

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	$16,589,800.00	$16,589,800.00
DEBT.GOV.OPEB.9664	$1,178,942.00	$1,178,942.00

DEBT-ACTIVITY - (**Informational**) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COMP.ABS.9665	$8,479.00	$8,479.00
DEBT.GOV.COPS.9666	$3,827,463.00	$3,827,463.00
DEBT.GOV.CAP.LEASES.9667	$122,097.00	$122,097.00

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