Lake Tahoe Unified School District

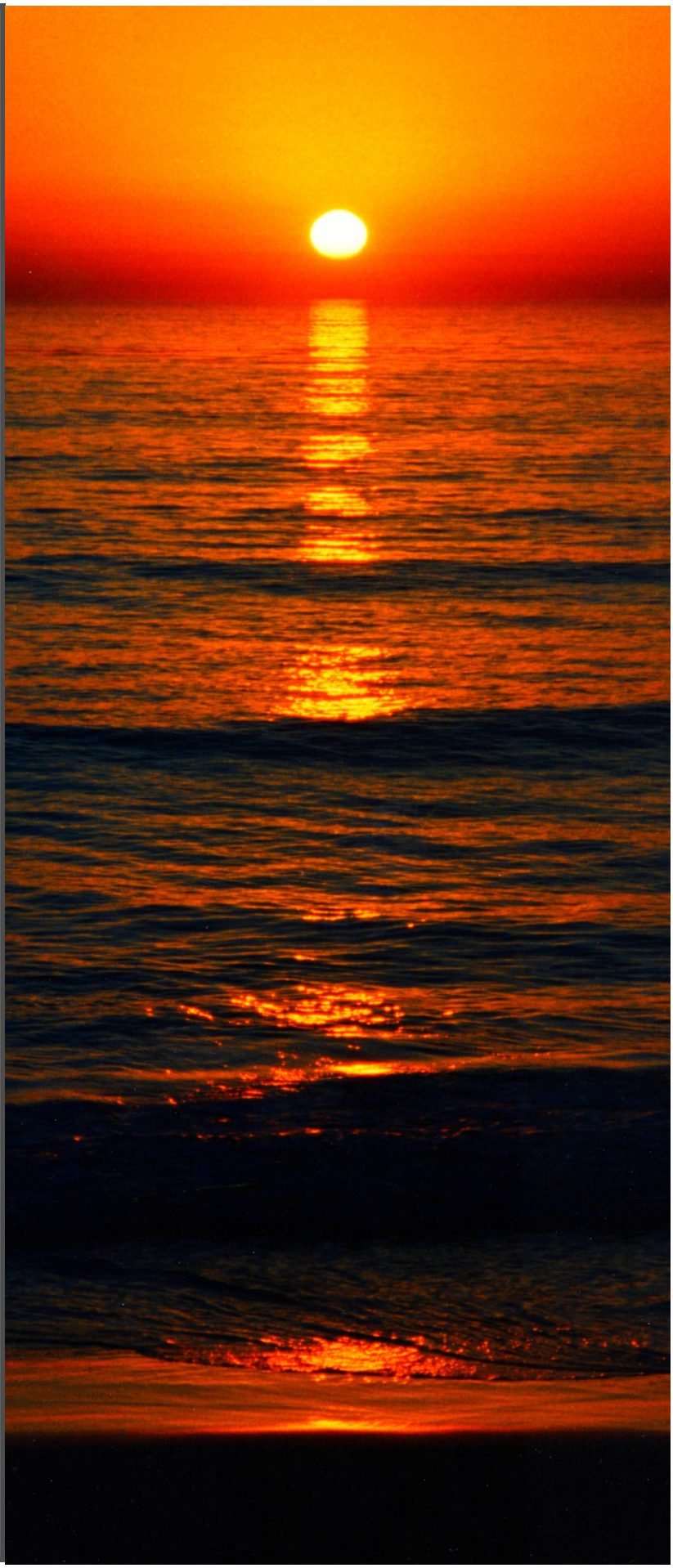
2022-2023 Budget

Dr. Todd Cutler
Superintendent

June 29, 2022

Board of Education

Bonnie Turnbull, President
Valerie Mansfield
Larry Reilly
Brandi Bannister
Lauri Kemper



Lake Tahoe Unified School District



Bonnie Turnbull
President



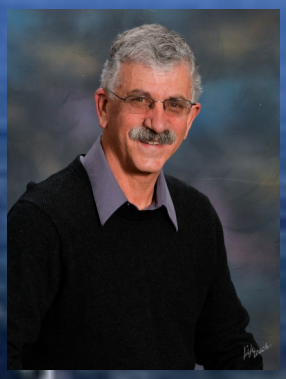
Valerie Mansfield



Brandi Bannister



Lauri Kemper



Larry Reilly

Mission Statement



Cultivating a collaborative, nurturing environment which embraces diversity, promotes equity and develops confident lifelong learners resulting in academic excellence, civic responsibility , and emotional & physical wellness.

Table of Contents

District Information

Administration & Schools

Associate Superintendent/CBOO Budget Narrative

State Funds

General
Associated Student Body
Special Education Pass-Through
Cafeteria — Food Services
Deferred Maintenance
Pupil Transportation Equipment
Special Reserve For Other Than Capital Outlay Projects
Special Reserve For Post-Employment Benefits
Building Fund
Capital Facilities — Developer Fees
Special Reserve For Capital Outlay Projects
Foundation Account

Additional Budget Information

Average Daily Attendance (ADA)
Multi-Year Projection
Cashflow
Miscellaneous

District Budget Certification
Criteria & Standards
Contributions to Restricted Programs
Workers' Compensation Certification
Current Expense Formula (Actuals)
Current Expense Formula (Budget)
Every Student Succeeds Act Maint. Of Effort
Lottery Report
Summary of Interfund Activities

Administration & Schools

Schools

South Tahoe High
Justin Zunino
Principal
Jennifer Truscott
Principal's Secretary

Andrew Losk
Assistant Principal

Norin Cuevas-Avina
Secretary

Jennifer DeLeon
Registrar

TBD
Attendance

Counseling
Amy Jackson
Katie Bongard
Bob Sullivan
Robin Rasmussen

Mt. Tallac Continuation
Pat Harnett
Principal
Daisy Arellano
Principal's Secretary

Elevated/ Independent Learning Academy
Kelly Martin
Principal
Diana D'Angelo
Principal's Secretary

Education Center

Superintendent's Office
Dr. Todd Cutler, *Superintendent*
Shannon Chandler, *Executive Assistant*

Human Resources
Karla Aguirre, *Classified Personnel Specialist/ Benefits Coord.*
Danielle Cvitanich, *Certificated Personnel Specialist*

Special Services
Annamarie Cohen, *Associate Superintendent/Director*
Megan Steeves, *Coordinator*
Debbie Amacker, *Executive Assistant*
Dawn Carmichael, *School Psychologist*
Robin McClary, *School Psychologist*
Jordan Wolf, *School Psychologist*
Casey Donahue, *School Psychologist*
Natalie Collin, *School Psychologist*

Business Services
Andrea Salazar, *Associate Superintendent/CBOO*
Barbara Coolbaugh, *Executive Assistant*
TBD, *Receptionist/ Accounting Assistant*
Amber Smith, *Director of Financial Services*
Marimar Perez Banuet, *Accounting Specialist*
Christina Teran, *Certificated Payroll*
Elizabeth Ruiz, *Payroll Specialist*
Sierra Soleta, *Accounts Payable & Receivable*

Maintenance & Operations
Marc Hage, *Facilities/Maintenance Supervisor*

Mechanics
Michael Renzi, *Supervisor*

School Nutrition
Tammy Miller, *Director*
TBD , *Sr. Accounting Assistant*
Rick Manglinong, *Warehouse Assistant*

Technology
Sean Colt, *Director*
Scott Ramirez, *Lead Technology Specialist*

Transportation
Christy Blach, *Supervisor*

Schools

South Tahoe Middle
Manuel Sanchez
Principal
Monica Candelario
Principal's Secretary

Tom Brown
Assistant Principal

TBD
Secretary

Counseling
Nicole Zunino
Maria Villegas

Bijou Community
Cindy Martinez
Principal
Martha Ubias
Principal's Secretary

Meyers Elementary
Joel Dameral
Principal
Monique Truszewski
Principal's Secretary

Sierra House
Karin Holmes
Principal
Myriam Cocoletzi
Principal's Secretary

Tahoe Valley
Jennifer Kloczko
Principal
Stephanie Spees
Principal's Secretary

School Nurses
Connie Alcamo
Fred Buttrick
Melanie Tavasieff
Michelle Goodwin
Lindsay Smith
Karla Peterson

Lake Tahoe Unified School District
2022-23 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing – June 09, 2022
Adoption – June 23, 2022

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Lake Tahoe Unified School District.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 13th for the upcoming 2022-23 fiscal year. Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (i.e. K-14 Education). The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 Education. Proposition 98 is estimated to be $96.1 billion in 2020-21, $110.2 billion in 2021-22, and $110.3 billion in 2022-23, representing a three-year increase in the minimum guarantee of $19.6 billion over the level estimated in the Governor's January Budget. $15.9 billion of the $32.9 billion in K-12 Proposition 98 spending proposals are spending proposals from January, and the remaining $17 billion relates to new augmentations in May. Further, $19.1 billion is for one-time activities, and $13.8 billion is for ongoing augmentations. In addition, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that helps it avoid reaching its Gann Limit in 2021-22 and 2022-23.

The Proposition 98 Guarantee continues to be in Test I for 2022-23. In the past, K-14 Education received 38.03 % of general fund revenues under the Test I guarantee; however, to accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's May proposes to rebench the Test 1 percentage to approximately 38.3% (slightly lower than the 38.4% January proposal). Essentially, Proposition 98 ensures that K-14 Education receives approximately 40¢ of every state general fund dollar. Please note that this adjustment will not benefit community funded/basic aid districts

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State exceeds 3% of K-12 Proposition 98 funding.

Local Control Funding Formula Factors

The statutory cost-of-living adjustment (COLA) for 2022-23 is 6.56%, which is an expected increase from the January COLA estimate of 5.33%. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs (22-23 May Revision)	6.56%	5.38%	4.02%

In addition, the May Revision includes $2.1 billion ongoing Proposition 98 funding to increase the LCFF base funding, which is equivalent (≈) to a 3.3% increase. This ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns. Note that this proposal is included in the district's budget and is based on calculation guidance provided by El Dorado County Office of Education (EDCOE). The District's budget will be revised accordingly if the provision is not enacted.

Further, the Governor's May Revision proposal continues to allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA.

Lastly, due to the impact that the COVID-19 Delta and Omicron variants have had on student and staff absences, the Governor is proposing to allow all classroom-based local educational agencies to be funded for 2021-22 at the greater of their current year average daily attendance (ADA), or its current year enrollment adjusted for pre-COVID-19 absence rates by utilizing the 2019-20 ADA to October enrollment yield. Therefore, similar to the proposed $2.1 billion LCFF increase proposal, the District's budget will be revised accordingly if the provision is not enacted.

Reserves

The state required minimum economic uncertainty reserve level for the District is 3%.

Senate Bill (SB) 751 which became effective January 1, 2018 notes that Reserves would be capped at 10% in the event the amount in the Public-School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year. Since the Proposition 98 reserve balance will reach 4% of funding in 2020-21, 7.8% of funding in 2021-22 and projected to reach the maximum 10% limit of funding in 2022-23 (exceeding the minimum 3% threshold in all three years), LEAs will have the statutory reserve capped at 10% beginning in 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

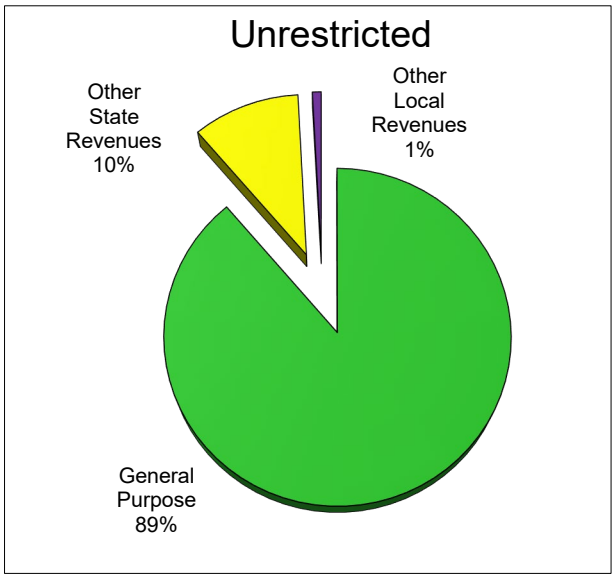
2022-23 Lake Tahoe Unified School District School District Primary Budget Components

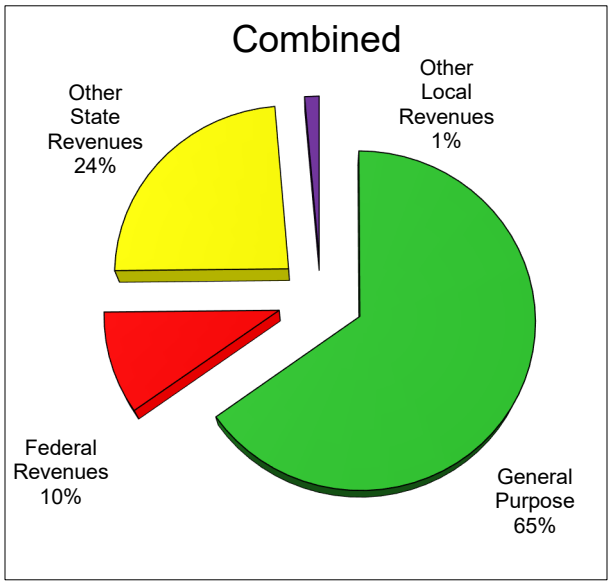
- Average Daily Attendance (ADA) is estimated at 3,501.62.
- The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 56.19%. The percentage will be revised based on actual data.
- Discretionary Block Grant of $1,500 per P2 reported ADA.
- Lottery revenue is estimated to be $163 per ADA for unrestricted purposes and $65 per ADA for restricted purposes.
- Transitional Kindergarten ratio "add-on" is $2,813 per transitional kindergarten ADA.
- Mandated Cost Block Grant is $34.94 for K-8 ADA and $67.31 for 9-12 ADA.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose (LCFF)	$ 40,364,947	$ 40,364,947
Federal Revenues	$ -	$ 6,051,914
Other State Revenues	$ 4,731,298	$ 14,756,035
Other Local Revenues	$ 387,860	$ 854,001
TOTAL	**$ 45,484,105**	**$ 62,026,897**





Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general-purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Budget
2022-23 Fiscal Year

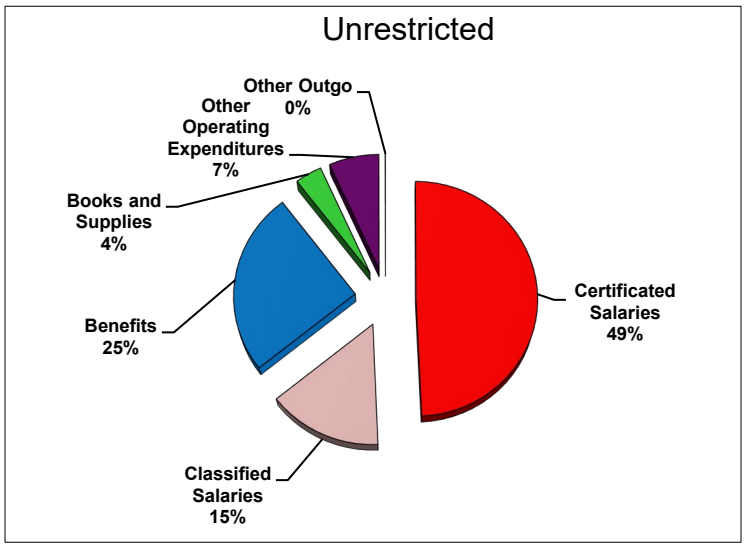
Description	Amount
BEGINNING BALANCE	$0
BUDGETED EPA REVENUES:	
Estimated EPA Funds	$700,324
BUDGETED EPA EXPENDITURES:	
Certificated Instructional Salaries	$511,695
Certificated Instructional Benefits	$188,629
TOTAL	$700,324
ENDING BALANCE	$0

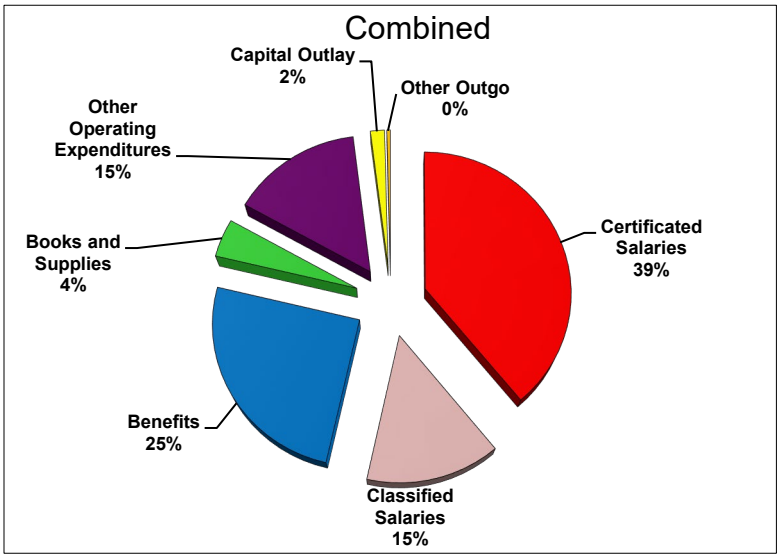
Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 89.5% of the District's unrestricted budget, and approximately 78.7% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	$ 19,754,311	$ 24,976,142
Classified Salaries	$ 5,983,084	$ 9,243,157
Benefits (PR Taxes and Health & Welfare)	$ 10,130,988	$ 16,133,605
Books and Supplies	$ 1,460,962	$ 2,803,058
Other Operating Expenditures	$ 2,709,601	$ 9,544,796
Capital Outlay	$ -	$ 1,022,000
Other Outgo	$ 17,140	$ 279,509
TOTAL	**$ 40,056,086**	**$ 64,002,267**

Following is a graphical representation of expenditures by percentage:





General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount	
Special Education	$	3,919,550
Restricted Maintenance Account	$	1,752,627
Staff Daycare	$	275,111
TOTAL CONTRIBUTIONS	**$**	**5,947,288**

General Fund Summary

The District's 2022-23 General Fund projects a total operating deficit of $1.9 million resulting in an estimated ending fund balance of approximately $3.7 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - $5,000; restricted programs - $1,070,607; economic uncertainty - $2,661,735. Illustrated below is a detail description of the fund balance components.

Cash Flow

The District is anticipating the need to enter into an agreement of a Tax and Revenue Anticipation Note (TRAN) of $2 million to regulate monthly cash balances. Cash will be closely monitored to ensure the District is liquid in order to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2021-22		2022-23		Est. Net Change	
GENERAL (UNRESTRICTED & RESTRICTED)	$	5,682,710	$	3,737,340	$	(1,945,370)
ASSOCIATED STUDENT BODY	$	194,405	$	217,415	$	23,010
SPECIAL EDUCATION PASS-THROUGH FUND	$	-	$	-	$	-
CAFETERIA	$	146,181	$	251,212	$	105,031
DEFERRED MAINTENANCE	$	-	$	-	$	-
TRANSPORTATION	$	756	$	759	$	3
NON-CAPITAL RESERVE	$	220,741	$	221,441	$	700
POSTEMPLOYMENT BENEFITS	$	16,818	$	17,008	$	190
BUILDING	$	259,117	$	-	$	(259,117)
CAPITAL FACILITIES	$	1,564,605	$	1,619,105	$	54,500
CAPITAL OUTLAY	$	17,270	$	17,320	$	50
TAHOE TROUT FARM SCHOLARSHIP	$	100,036	$	100,036	$	-
TOTAL	**$**	**8,202,639**	**$**	**6,181,636**	**$**	**(2,021,003)**

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the Governor's May Revision. Please note that the District is not utilizing the additional 2.1B LCFF investment since more information is needed, and is not including the one-time mandate funds since it is reasonably possible that the Legislature could adjust it to reflect its priorities. The District's budget will be revised accordingly if such the proposed items are included in the state budget.

Planning Factor	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	5.38%	4.02%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	5.38%	3.72%
Additional LCFF Investment of $2.1B (excluded)	N/A	≈3.3%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	25.20%	24.60%
SUI Employer Rates	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	$163	$163	$163	$163
Lottery – Prop. 20 per ADA	$65	$65	$65	$65
One-Time Mandate Discretionary Block Grant Funds (excluded)	$0	$1,500	$0	$0
Mandate Block Grant for Districts: K-8 per ADA	$32.79	$34.94	$36.82	$37.98
Mandate Block Grant for Districts: 9-12 per ADA	$63.17	$67.31	$73.16	$73.16
Mandate Block Grant for Charters: K-8 per ADA	$17.21	$18.34	$19.33	$19.94
Mandate Block Grant for Charters: 9-12 per ADA	$47.84	$50.98	$53.72	$55.41
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District anticipates a minor increase in enrollment for FY 2022-23 due to the continued slow return of students following the COVID-19 pandemic, but anticipates fairly flat enrollment thereafter. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years with a spike in other state revenue due to the one-time Discretionary Block Grant. Restricted federal and local revenue have moderate increases primarily due to additional funding for a number of programs and one-time funds, but are expected to decrease over the next two years with the expenditure dates of many one-time funds expiring.

Expenditure Assumptions:

Step and column costs are expected to increase by .82% for certificated and 1.2% for classified each year. In addition, projected increases to salary are included at the rate of 5% for 2022-23, 3% for 2023-24 and 2% for 2024-25.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to increase due to price increases as well as addressing necessary Innovation and Technology projects. Restricted supplies and operating expenditures are estimated to increase for 2022-23 primarily due to program adjustments and expansions to include the Extended Learning Opportunity Program. Capital outlay and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to increase for 2022-23 due to program adjustments, step and column adjustments and increased pension costs.

Estimated Ending Fund Balances:

During 2022-23, the District estimates that the General Fund is projected to deficit spend by $1.9 million resulting in an ending General Fund balance of approximately $3.7 million. This is primarily due to the continued expenditure of Restricted one-time funds received in 2021-22.

During 2023-24, the District estimates that the General Fund is projected to deficit spend by $610K resulting in an ending General Fund balance of approximately $3.1 million.

During 2024-25, the District estimates that the General Fund is projected to have a surplus of $208K resulting in an ending General Fund balance of $3.3 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 3% percent of total General Fund outgo:

Description	Proposed Budget 2022-23 Unrestricted	Restricted	Combined	Projection 2023-24 Unrestricted	Restricted	Combined	Projection 2024-25 Unrestricted	Restricted	Combined
NONSPENDABLE									
Revlolving Cash/Prepaids	5,000		5,000	5,000		5,000	5,000		5,000
Other							0		
TOTAL - NONSPENDABLE	**5,000**		**5,000**	**5,000**		**5,000**	**5,000**		**5,000**
RESTRICTED									
Restricted Categorical Balances		1,070,607	1,070,607		853,335	853,335		774,365	774,365
TOTAL - RESTRICTED		**1,070,607**	**1,070,607**		**853,335**	**853,335**		**774,365**	**774,365**
ASSIGNED									
Other									
TOTAL - ASSIGNED									
UNASSIGNED									
Economic Uncertainty (REU-3%)	1,920,068		1,920,068	1,769,111		1,769,111	1,808,754		1,808,754
Amount Above REU	741,667		741,667	499,825		499,825	747,171		747,171
TOTAL - UNASSIGNED	**2,661,735**		**2,661,735**	**2,268,936**		**2,268,936**	**2,555,925**		**2,555,925**
TOTAL - FUND BALANCE	**2,666,735**	**1,070,607**	**3,737,342**	**2,273,936**	**853,335**	**3,127,271**	**2,560,925**	**774,365**	**3,335,290**

Conclusion:

Despite current year and future projected deficit spending, the 2022-23 budget and multi-year projections support that the District is projecting to be able to meet is financial obligations for the current and subsequent two years. As such, the District must continue to be prudent in budget management and analysis to ensure adequate funding exists to meet all necessary financial obligations. Any changes in enrollment or funding must carefully be evaluated to determine the impact on budget and multi-year projections. Vacant positions will remain unfilled unless additional revenues are identified to cover the cost.

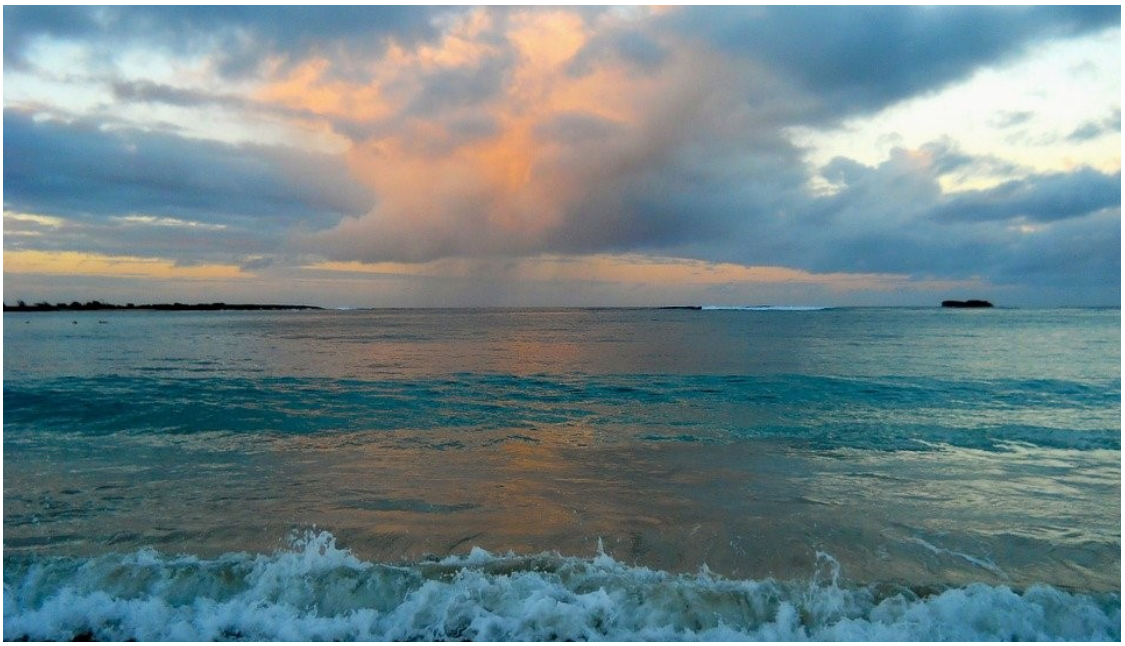
Overall Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District .

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund



GENERAL FUND
2022 - 2023 Budget
Combined Summary

UNAUDITED BEGINNING BALANCE		**$5,682,710**
REVENUES		
	LCFF Sources	$40,364,947
	Federal Revenues	$6,051,914
	Other State Revenues	$14,756,035
	Other Local Revenues	$854,001
	Total Revenues	**$62,026,897**
EXPENDITURES		
	Certificated Salaries	$24,976,142
	Classified Salaries	$9,243,157
	Employee Benefits	$16,133,605
	Books and Supplies	$2,803,058
	Services, Other Operating Expenses	$9,544,796
	Capital Outlay	$1,022,000
	Other Outgoing	$325,264
	Transfers of Indirect/Direct Support Costs	($45,755)
	Total Expenditures	**$64,002,267**
EXCESS (DEFICIENCY) OF REVENUES		**($1,975,370)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$30,000
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$30,000**
NET DECREASE IN FUND		**($1,945,370)**
ENDING FUND BALANCE		**$3,737,340**
COMPONENTS OF ENDING FUND BALANCE		
	Revoloving Cash	$ 5,000
	Restricted	$ 1,070,606
	Reserve for Economic Uncertainties	$ 2,661,724

GENERAL FUND - UNRESTRICTED
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$3,142,475**
REVENUES		
	LCFF Sources	$40,364,947
	Federal Revenues	$0
	Other State Revenues	$4,731,298
	Other Local Revenues	$387,860
	Total Revenues	**$45,484,105**
EXPENDITURES		
	Certificated Salaries	$19,754,311
	Classified Salaries	$5,983,084
	Employee Benefits	$10,130,988
	Books and Supplies	$1,460,962
	Services, Other Operating Expenses	$2,709,601
	Capital Outlay	$0
	Other Outgoing	$325,264
	Transfers of Indirect/Direct Support Costs	($308,124)
	Total Expenditures	**$40,056,086**
EXCESS (DEFICIENCY) OF REVENUES		**$5,428,019**
OTHER FINANCING SOURCES/USES		
	Transfers In	$30,000
	Other Sources/Uses	$0
	Contributions	($5,933,761)
	Total Other Financing Sources/Uses	**($5,903,761)**
NET DECREASE IN FUND		**($475,742)**
ENDING FUND BALANCE		**$2,666,734**
COMPONENTS OF ENDING FUND BALANCE		
	Revolving Cash	$ 5,000
	Reserve for Economic Uncertainties	$ 2,661,724

GENERAL FUND - RESTRICTED
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$2,540,234**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$6,051,914
	Other State Revenues	$10,024,737
	Other Local Revenues	$466,141
	Total Revenues	**$16,542,792**
EXPENDITURES		
	Certificated Salaries	$5,221,831
	Classified Salaries	$3,260,073
	Employee Benefits	$6,002,617
	Books and Supplies	$1,342,096
	Services, Other Operating Expenses	$6,835,195
	Capital Outlay	$1,022,000
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	$262,369
	Total Expenditures	**$23,946,181**
EXCESS (DEFICIENCY) OF REVENUES		**($7,403,389)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Contributions	$5,933,761
	Total Other Financing Sources/Uses	**$5,933,761**
NET DECREASE IN FUND		**($1,469,628)**
ENDING FUND BALANCE		**$1,070,606**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$1,070,606

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
A. REVENUES									
1) LCFF Sources		8010-8099	37,224,966.00	0.00	37,224,966.00	40,364,947.00	0.00	40,364,947.00	8.4%
2) Federal Revenue		8100-8299	0.00	5,119,097.00	5,119,097.00	0.00	6,051,914.00	6,051,914.00	18.2%
3) Other State Revenue		8300-8599	788,007.00	10,322,987.00	11,110,994.00	4,731,298.00	10,024,737.00	14,756,035.00	32.8%
4) Other Local Revenue		8600-8799	377,309.00	667,669.00	1,044,978.00	387,860.00	466,141.00	854,001.00	-18.3%
5) TOTAL, REVENUES			38,390,282.00	16,109,753.00	54,500,035.00	45,484,105.00	16,542,792.00	62,026,897.00	13.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,608,731.24	4,799,630.35	22,408,361.59	19,754,311.29	5,221,830.73	24,976,142.02	11.5%
2) Classified Salaries		2000-2999	5,221,344.01	2,580,672.58	7,802,016.59	5,983,083.61	3,260,073.05	9,243,156.66	18.5%
3) Employee Benefits		3000-3999	8,716,530.00	5,262,665.00	13,979,195.00	10,130,988.00	6,002,617.00	16,133,605.00	15.4%
4) Books and Supplies		4000-4999	814,086.00	1,509,133.81	2,323,219.81	1,460,962.00	1,342,096.00	2,803,058.00	20.7%
5) Services and Other Operating Expenditures		5000-5999	2,608,550.00	4,646,450.75	7,255,000.75	2,709,601.00	6,835,195.00	9,544,796.00	31.6%
6) Capital Outlay		6000-6999	13,290.00	1,063,424.00	1,076,714.00	0.00	1,022,000.00	1,022,000.00	-5.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	382,238.00	0.00	382,238.00	325,264.00	0.00	325,264.00	-14.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(265,419.00)	216,746.00	(48,673.00)	(308,124.00)	262,369.00	(45,755.00)	-6.0%
9) TOTAL, EXPENDITURES			35,099,350.25	20,078,722.49	55,178,072.74	40,056,085.90	23,946,180.78	64,002,266.68	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,290,931.75	(3,968,969.49)	(678,037.74)	5,428,019.10	(7,403,388.78)	(1,975,369.68)	191.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	60,470.00	0.00	60,470.00	30,000.00	0.00	30,000.00	-50.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,001,251.00)	5,001,251.00	0.00	(5,933,761.00)	5,933,761.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,940,781.00)	5,001,251.00	60,470.00	(5,903,761.00)	5,933,761.00	30,000.00	-50.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,649,849.25)	1,032,281.51	(617,567.74)	(475,741.90)	(1,469,627.78)	(1,945,369.68)	215.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,792,324.67	1,507,952.94	6,300,277.61	3,142,475.42	2,540,234.45	5,682,709.87	-9.8%
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)			4,792,324.67	1,507,952.94	6,300,277.61	3,142,475.42	2,540,234.45	5,682,709.87	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,792,324.67	1,507,952.94	6,300,277.61	3,142,475.42	2,540,234.45	5,682,709.87	-9.8%
2) Ending Balance, June 30 (E + F1e)			3,142,475.42	2,540,234.45	5,682,709.87	2,666,733.52	1,070,606.67	3,737,340.19	-34.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	5,000.00	0.00	5,000.00	-5.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	600,946.66	1,452.75	602,399.41	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,538,786.76	2,538,786.76	0.00	1,070,615.73	1,070,615.73	-57.8%
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	2,536,233.74	0.00	2,536,233.74	2,661,724.46	0.00	2,661,724.46	4.9%
Unassigned/Unappropriated Amount		9790	5.06	(5.06)	0.00	9.06	(9.06)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,041,481.16	(1,449,707.44)	7,591,773.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,481.42)	0.00	(12,481.42)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,289.96	0.00	5,289.96				
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	107,120.19	758,611.98	865,732.17				

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
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	600,946.66	1,452.75	602,399.41				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,742,356.55	(689,642.71)	9,052,713.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,683,758.28	110,954.32	1,794,712.60				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	19,533.43	19,533.43				
4) Current Loans		9640	.02	0.00	.02				
5) Unearned Revenue		9650	0.00	1,520,910.24	1,520,910.24				
6) TOTAL, LIABILITIES			1,683,758.30	1,651,397.99	3,335,156.29				
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)			8,058,598.25	(2,341,040.70)	5,717,557.55				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	13,792,345.00	0.00	13,792,345.00	16,810,261.00	0.00	16,810,261.00	21.9%
Education Protection Account State Aid - Current Year		8012	724,938.00	0.00	724,938.00	700,324.00	0.00	700,324.00	-3.4%
State Aid - Prior Years		8019	(146,679.00)	0.00	(146,679.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	167,734.00	0.00	167,734.00	167,734.00	0.00	167,734.00	0.0%
Timber Yield Tax		8022	1,723.00	0.00	1,723.00	1,723.00	0.00	1,723.00	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	21,371,399.00	0.00	21,371,399.00	21,371,399.00	0.00	21,371,399.00	0.0%
Unsecured Roll Taxes		8042	387,396.00	0.00	387,396.00	387,396.00	0.00	387,396.00	0.0%
Prior Years' Taxes		8043	10,948.00	0.00	10,948.00	10,948.00	0.00	10,948.00	0.0%
Supplemental Taxes		8044	219,981.00	0.00	219,981.00	219,981.00	0.00	219,981.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	688,618.00	0.00	688,618.00	688,618.00	0.00	688,618.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	3,122.00	0.00	3,122.00	3,122.00	0.00	3,122.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,559.00)	0.00	(1,559.00)	(1,559.00)	0.00	(1,559.00)	0.0%
Subtotal, LCFF Sources			37,224,966.00	0.00	37,224,966.00	40,364,947.00	0.00	40,364,947.00	8.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			37,224,966.00	0.00	37,224,966.00	40,364,947.00	0.00	40,364,947.00	8.4%
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	886,771.00	886,771.00	0.00	886,771.00	886,771.00	0.0%
Special Education Discretionary Grants		8182	0.00	343,524.00	343,524.00	0.00	195,101.00	195,101.00	-43.2%
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	11,183.00	11,183.00	0.00	11,183.00	11,183.00	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)	
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		576,681.00	576,681.00		703,323.00	703,323.00	22.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		60,024.00	60,024.00		161,699.00	161,699.00	169.4%
Title III, Part A, Immigrant Student Program	4201	8290		1,448.00	1,448.00		42,884.00	42,884.00	2,861.6%
Title III, Part A, English Learner Program	4203	8290		200,000.00	200,000.00		133,597.00	133,597.00	-33.2%
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		168,126.00	168,126.00		259,187.00	259,187.00	54.2%
Career and Technical Education	3500-3599	8290		23,636.00	23,636.00		25,015.00	25,015.00	5.8%
All Other Federal Revenue	All Other	8290	0.00	2,847,704.00	2,847,704.00	0.00	3,633,154.00	3,633,154.00	27.6%
TOTAL, FEDERAL REVENUE			0.00	5,119,097.00	5,119,097.00	0.00	6,051,914.00	6,051,914.00	18.2%
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		3,139,191.00	3,139,191.00		3,270,115.00	3,270,115.00	4.2%
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	63,614.00	63,614.00	0.00	88,083.00	88,083.00	38.5%
All Other State Apportionments - Prior Years	All Other	8319	56,200.00	0.00	56,200.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	52,051.00	52,051.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	152,265.00	0.00	152,265.00	4,160,534.00	0.00	4,160,534.00	2,632.4%
Lottery - Unrestricted and Instructional Materials		8560	579,542.00	230,561.00	810,103.00	570,764.00	227,605.00	798,369.00	-1.4%
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		391,291.00	391,291.00		391,291.00	391,291.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		13,777.00	13,777.00		149,862.00	149,862.00	987.8%
All Other State Revenue	All Other	8590	0.00	6,432,502.00	6,432,502.00	0.00	5,897,781.00	5,897,781.00	-8.3%
TOTAL, OTHER STATE REVENUE			788,007.00	10,322,987.00	11,110,994.00	4,731,298.00	10,024,737.00	14,756,035.00	32.8%
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	102,885.00	102,885.00	0.00	102,885.00	102,885.00	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	3,430.00	0.00	3,430.00	3,430.00	0.00	3,430.00	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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interest		8660	44,500.00	0.00	44,500.00	20,500.00	0.00	20,500.00	-53.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	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
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	6,179.00	0.00	6,179.00	69,600.00	0.00	69,600.00	1,026.4%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,200.00	22,866.00	62,066.00	34,330.00	0.00	34,330.00	-44.7%
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	150,000.00	541,918.00	691,918.00	150,000.00	363,256.00	513,256.00	-25.8%
Tuition		8710	29,000.00	0.00	29,000.00	35,000.00	0.00	35,000.00	20.7%
All Other Transfers In		8781-8783	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			377,309.00	667,669.00	1,044,978.00	387,860.00	466,141.00	854,001.00	-18.3%
TOTAL, REVENUES			38,390,282.00	16,109,753.00	54,500,035.00	45,484,105.00	16,542,792.00	62,026,897.00	13.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,337,250.16	3,935,523.79	18,272,773.95	16,499,547.44	4,256,986.32	20,756,533.76	13.6%
Certificated Pupil Support Salaries		1200	1,342,611.00	601,614.05	1,944,225.05	1,295,178.46	663,021.87	1,958,200.33	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,738,919.08	262,492.51	2,001,411.59	1,770,199.39	301,822.54	2,072,021.93	3.5%
Other Certificated Salaries		1900	189,951.00	0.00	189,951.00	189,386.00	0.00	189,386.00	-0.3%
TOTAL, CERTIFICATED SALARIES			17,608,731.24	4,799,630.35	22,408,361.59	19,754,311.29	5,221,830.73	24,976,142.02	11.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	268,486.08	846,833.04	1,115,319.12	920,805.59	1,256,850.18	2,177,655.77	95.2%
Classified Support Salaries		2200	2,135,708.44	781,405.29	2,917,113.73	2,236,095.40	906,748.57	3,142,843.97	7.7%
Classified Supervisors' and Administrators' Salaries		2300	557,146.19	182,341.97	739,488.16	564,507.19	179,690.90	744,198.09	0.6%
Clerical, Technical and Office Salaries		2400	1,895,535.91	220,594.18	2,116,130.09	1,877,540.99	351,433.09	2,228,974.08	5.3%
Other Classified Salaries		2900	364,467.39	549,498.10	913,965.49	384,134.44	565,350.31	949,484.75	3.9%
TOTAL, CLASSIFIED SALARIES			5,221,344.01	2,580,672.58	7,802,016.59	5,983,083.61	3,260,073.05	9,243,156.66	18.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,963,091.00	3,323,320.00	6,286,411.00	3,815,254.00	3,448,195.00	7,263,449.00	15.5%
PERS		3201-3202	1,173,399.00	590,055.00	1,763,454.00	1,533,364.00	818,766.00	2,352,130.00	33.4%
OASDI/Medicare/Alternative		3301-3302	665,317.00	289,531.00	954,848.00	708,677.00	309,573.00	1,018,250.00	6.6%
Health and Welfare Benefits		3401-3402	3,110,028.00	766,111.00	3,876,139.00	3,180,776.00	861,603.00	4,042,379.00	4.3%
Unemployment Insurance		3501-3502	(41,408.00)	187,585.00	146,177.00	122,888.00	89,478.00	212,366.00	45.3%
Workers' Compensation		3601-3602	319,388.00	106,063.00	425,451.00	340,029.00	359,469.00	699,498.00	64.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	526,715.00	0.00	526,715.00	430,000.00	115,533.00	545,533.00	3.6%
TOTAL, EMPLOYEE BENEFITS			8,716,530.00	5,262,665.00	13,979,195.00	10,130,988.00	6,002,617.00	16,133,605.00	15.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,165.00	300,068.93	303,233.93	3,000.00	196,122.00	199,122.00	-34.3%
Books and Other Reference Materials		4200	5,662.00	13,844.00	19,506.00	5,804.00	4,253.00	10,057.00	-48.4%
Materials and Supplies		4300	759,976.00	1,059,000.83	1,818,976.83	1,088,270.00	1,008,990.00	2,097,260.00	15.3%
Noncapitalized Equipment		4400	45,283.00	136,220.05	181,503.05	363,888.00	132,731.00	496,619.00	173.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			814,086.00	1,509,133.81	2,323,219.81	1,460,962.00	1,342,096.00	2,803,058.00	20.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	457,597.00	457,597.00	0.00	307,597.00	307,597.00	-32.8%
Travel and Conferences		5200	116,487.00	324,156.00	440,643.00	170,474.00	39,410.00	209,884.00	-52.4%

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
Dues and Memberships		5300	47,848.00	10,014.00	57,862.00	47,105.00	1,965.00	49,070.00	-15.2%
Insurance		5400 - 5450	537,000.00	0.00	537,000.00	698,172.00	0.00	698,172.00	30.0%
Operations and Housekeeping Services		5500	1,671,676.00	0.00	1,671,676.00	1,780,592.00	0.00	1,780,592.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122,155.00	37,093.00	159,248.00	113,877.00	42,905.00	156,782.00	-1.5%
Transfers of Direct Costs		5710	(1,471,812.00)	1,471,812.00	0.00	(1,467,467.00)	1,467,467.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	100,000.00	100,000.00	0.00	250,000.00	250,000.00	150.0%
Professional/Consulting Services and Operating Expenditures		5800	1,469,250.00	2,109,164.75	3,578,414.75	1,094,297.00	4,583,702.00	5,677,999.00	58.7%
Communications		5900	115,946.00	136,614.00	252,560.00	272,551.00	142,149.00	414,700.00	64.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,608,550.00	4,646,450.75	7,255,000.75	2,709,601.00	6,835,195.00	9,544,796.00	31.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	734,446.00	734,446.00	0.00	700,000.00	700,000.00	-4.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	13,290.00	328,978.00	342,268.00	0.00	322,000.00	322,000.00	-5.9%
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			13,290.00	1,063,424.00	1,076,714.00	0.00	1,022,000.00	1,022,000.00	-5.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	64,711.00	0.00	64,711.00	54,265.00	0.00	54,265.00	-16.1%
Other Debt Service - Principal		7439	317,527.00	0.00	317,527.00	270,999.00	0.00	270,999.00	-14.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			382,238.00	0.00	382,238.00	325,264.00	0.00	325,264.00	-14.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(216,746.00)	216,746.00	0.00	(262,369.00)	262,369.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(48,673.00)	0.00	(48,673.00)	(45,755.00)	0.00	(45,755.00)	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(265,419.00)	216,746.00	(48,673.00)	(308,124.00)	262,369.00	(45,755.00)	-6.0%
TOTAL, EXPENDITURES			35,099,350.25	20,078,722.49	55,178,072.74	40,056,085.90	23,946,180.78	64,002,266.68	16.0%
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%

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 State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	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	60,470.00	0.00	60,470.00	30,000.00	0.00	30,000.00	-50.4%
(c) TOTAL, SOURCES			60,470.00	0.00	60,470.00	30,000.00	0.00	30,000.00	-50.4%
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	(5,001,251.00)	5,001,251.00	0.00	(5,933,761.00)	5,933,761.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,001,251.00)	5,001,251.00	0.00	(5,933,761.00)	5,933,761.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,940,781.00)	5,001,251.00	60,470.00	(5,903,761.00)	5,933,761.00	30,000.00	-50.4%

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	37,224,966.00	0.00	37,224,966.00	40,364,947.00	0.00	40,364,947.00	8.4%
2) Federal Revenue		8100-8299	0.00	5,119,097.00	5,119,097.00	0.00	6,051,914.00	6,051,914.00	18.2%
3) Other State Revenue		8300-8599	788,007.00	10,322,987.00	11,110,994.00	4,731,298.00	10,024,737.00	14,756,035.00	32.8%
4) Other Local Revenue		8600-8799	377,309.00	667,669.00	1,044,978.00	387,860.00	466,141.00	854,001.00	-18.3%
5) TOTAL, REVENUES			38,390,282.00	16,109,753.00	54,500,035.00	45,484,105.00	16,542,792.00	62,026,897.00	13.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,901,744.63	13,265,199.34	34,166,943.97	24,859,056.47	15,934,162.96	40,793,219.43	19.4%
2) Instruction - Related Services	2000-2999		3,670,123.14	1,903,838.14	5,573,961.28	3,734,437.11	1,922,618.78	5,657,055.89	1.5%
3) Pupil Services	3000-3999		3,261,288.46	1,703,145.75	4,964,434.21	3,308,401.74	2,243,777.57	5,552,179.31	11.8%
4) Ancillary Services	4000-4999		514,917.00	37,838.00	552,755.00	545,793.00	6,409.00	552,202.00	-0.1%
5) Community Services	5000-5999		10,000.00	318,005.04	328,005.04	5,500.00	348,610.90	354,110.90	8.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,045,667.53	543,299.00	3,588,966.53	3,656,809.34	287,634.00	3,944,443.34	9.9%
8) Plant Services	8000-8999		3,313,371.49	2,304,334.22	5,617,705.71	3,620,824.24	3,202,967.57	6,823,791.81	21.5%
9) Other Outgo	9000-9999	Except 7600-7699	382,238.00	0.00	382,238.00	325,264.00	0.00	325,264.00	-14.9%
10) TOTAL, EXPENDITURES			35,099,350.25	20,075,659.49	55,175,009.74	40,056,085.90	23,946,180.78	64,002,266.68	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,290,931.75	(3,965,906.49)	(674,974.74)	5,428,019.10	(7,403,388.78)	(1,975,369.68)	192.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	60,470.00	0.00	60,470.00	30,000.00	0.00	30,000.00	-50.4%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,001,251.00)	5,001,251.00	0.00	(5,933,761.00)	5,933,761.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,940,781.00)	5,001,251.00	60,470.00	(5,903,761.00)	5,933,761.00	30,000.00	-50.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,649,849.25)	1,035,344.51	(614,504.74)	(475,741.90)	(1,469,627.78)	(1,945,369.68)	216.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,792,324.67	1,507,952.94	6,300,277.61	3,142,475.42	2,540,234.45	5,682,709.87	-9.8%
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)			4,792,324.67	1,507,952.94	6,300,277.61	3,142,475.42	2,540,234.45	5,682,709.87	-9.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,792,324.67	1,507,952.94	6,300,277.61	3,142,475.42	2,540,234.45	5,682,709.87	-9.8%
2) Ending Balance, June 30 (E + F1e)			3,142,475.42	2,543,297.45	5,685,772.87	2,666,733.52	1,070,606.67	3,737,340.19	-34.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	5,000.00	0.00	5,000.00	-5.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	600,946.66	1,452.75	602,399.41	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,538,786.76	2,538,786.76	0.00	1,070,615.73	1,070,615.73	-57.8%
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	2,536,233.74	0.00	2,536,233.74	2,661,724.46	0.00	2,661,724.46	4.9%
Unassigned/Unappropriated Amount		9790	5.06	(5.06)	0.00	9.06	(9.06)	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	481,987.00	0.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.07	.07
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	1.00	1.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.06	0.00
6266	Educator Effectiveness, FY 2021-22	714,574.00	503,852.00
6300	Lottery: Instructional Materials	126,345.91	8,759.91
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	.34	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	58,363.00	0.00
6537	Special Ed: Learning Recovery Support	34,634.00	0.00
6547	Special Education Early Intervention Preschool Grant	95,193.00	95,193.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	27,051.00	0.00
7311	Classified School Employee Professional Development Block Grant	18,024.31	870.31
7412	A-G Access/Success Grant	182,291.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7422	In-Person Instruction (IPI) Grant	1.36	1.36
7425	Expanded Learning Opportunities (ELO) Grant	.76	.76
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	170,950.35	.35
7510	Low-Performing Students Block Grant	.02	.02
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	504,541.31	435,655.74
9010	Other Restricted Local	24,828.27	26,281.21
Total, Restricted Balance		2,538,786.76	1,070,615.73

STUDENT ACTIVITY SPECIAL REVENUE

The Student Activity Special Revenue Fund represents the financial activities of the Associated Student Body (ASB). The Associated Student Body is a group of students with the main objective of making students feel connected to school and each other through involvement of co and extra curricular activities. Financial transactions are required to be succinctly separate from District financial transactions; however, through General Accounting Standards Board Statement 84, these transactions must be reported through the standard financial means of the District.



STUDENT ACTIVITY SPECIAL REVENUE
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$194,405**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$40,010
Total Revenues	**$40,010**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$7,000
Services, Other Operating Expenses	$10,000
Capital Outlay	$0
Other Outgoing	$0
Transfers of Indirect/Direct Support Costs	$0
Total Expenditures	**$17,000**
EXCESS OF REVENUES	**$23,010**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Contributions	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$23,010**
ENDING FUND BALANCE	**$217,415**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$217,415

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	32,623.00	40,010.00	0.0%
5) TOTAL, REVENUES			32,623.00	40,010.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,100.00	7,000.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	6,100.00	10,000.00	63.9%
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			12,200.00	17,000.00	78.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,423.00	23,010.00	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,423.00	23,010.00	12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,336.38	194,405.00	1,357.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,336.38	194,405.00	1,357.7%
d) Other Restatements		9795	160,645.62	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,982.00	194,405.00	11.7%
2) Ending Balance, June 30 (E + F1e)			194,405.00	217,415.00	11.8%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,405.00	217,415.00	11.8%
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	173,982.00		
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			173,982.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			173,982.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	10.00	10.00	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	32,613.00	40,000.00	22.7%
TOTAL, REVENUES			32,623.00	40,010.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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	6,100.00	7,000.00	14.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			6,100.00	7,000.00	14.8%
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	6,100.00	10,000.00	63.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,100.00	10,000.00	63.9%
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			12,200.00	17,000.00	78.7%
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	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	32,623.00	40,010.00	0.0%
5) TOTAL, REVENUES			32,623.00	40,010.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		12,200.00	17,000.00	39.3%
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			12,200.00	17,000.00	39.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,423.00	23,010.00	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,423.00	23,010.00	12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,336.38	194,405.00	1,357.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,336.38	194,405.00	1,357.7%
d) Other Restatements		9795	160,645.62	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,982.00	194,405.00	11.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			194,405.00	217,415.00	11.8%
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	194,405.00	217,415.00	11.8%
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	194,405.00	217,415.00
Total, Restricted Balance		194,405.00	217,415.00

Special Education Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.



SPECIAL EDUCATION PASS-THROUGH FUND
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$0**
REVENUES	
LCFF Sources	$0
Federal Revenues	$1,108
Other State Revenues	$133,555
Other Local Revenues	$0
Total Revenues	**$134,663**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$134,663
Total Expenditures	**$134,663**
EXCESS OF REVENUES	**$0**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$0**
ENDING FUND BALANCE	**$0**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$0

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(16.49)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(16.49)		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(16.49)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	133,555.00	133,555.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From					
Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			134,663.00	134,663.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of					
Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	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	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	134,663.00	134,663.00	0.0%
10) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self—supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.



CAFETERIA - FOOD SERVICES FUND
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$146,181**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$1,391,000
	Other State Revenues	$0
	Other Local Revenues	$4,500
	Total Revenues	**$1,395,500**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$647,515
	Employee Benefits	$378,319
	Books and Supplies	$409,880
	Services, Other Operating Expenses	($191,000)
	Capital Outlay	$0
	Other Outgoing	$45,755
	Total Expenditures	**$1,290,469**
EXCESS (DEFICIENCY) OF REVENUES		**$105,031**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$105,031**
ENDING FUND BALANCE		**$251,212**
COMPONENTS OF ENDING FUND BALANCE		
	Restricted	$ 251,212

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	1,485,263.00	1,391,000.00	-6.3%
3) Other State Revenue		8300-8599	93,300.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(1,349.00)	4,500.00	-433.6%
5) TOTAL, REVENUES			1,577,214.00	1,395,500.00	-11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	612,806.28	647,514.65	5.7%
3) Employee Benefits		3000-3999	296,387.00	378,319.00	27.6%
4) Books and Supplies		4000-4999	564,891.00	409,880.00	-27.4%
5) Services and Other Operating Expenditures		5000-5999	(43,500.00)	(191,000.00)	339.1%
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	48,673.00	45,755.00	-6.0%
9) TOTAL, EXPENDITURES			1,479,257.28	1,290,468.65	-12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			97,956.72	105,031.35	7.2%
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)			97,956.72	105,031.35	7.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,224.28	146,181.00	203.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,224.28	146,181.00	203.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,224.28	146,181.00	203.1%
2) Ending Balance, June 30 (E + F1e)			146,181.00	251,212.35	71.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	381.61	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	145,799.39	251,212.35	72.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(34,577.48)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,533.43		
6) Stores		9320	381.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(14,662.43)		
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	2,744.33		
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			2,744.33		
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)			(17,406.76)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,485,263.00	1,391,000.00	-6.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,485,263.00	1,391,000.00	-6.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	93,300.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,300.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(374.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,020.00)	3,000.00	-394.1%
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	45.00	1,500.00	3,233.3%
TOTAL, OTHER LOCAL REVENUE			(1,349.00)	4,500.00	-433.6%
TOTAL, REVENUES			1,577,214.00	1,395,500.00	-11.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	457,078.65	498,849.14	9.1%
Classified Supervisors' and Administrators' Salaries		2300	100,267.15	103,583.51	3.3%
Clerical, Technical and Office Salaries		2400	55,460.48	45,082.00	-18.7%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			612,806.28	647,514.65	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	130,197.00	162,438.00	24.8%
OASDI/Medicare/Alternative		3301-3302	44,046.00	49,121.00	11.5%
Health and Welfare Benefits		3401-3402	111,320.00	154,688.00	39.0%
Unemployment Insurance		3501-3502	2,869.00	3,212.00	12.0%
Workers' Compensation		3601-3602	7,955.00	8,860.00	11.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			296,387.00	378,319.00	27.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,600.00	16,600.00	-15.3%
Noncapitalized Equipment		4400	2,900.00	3,800.00	31.0%
Food		4700	542,391.00	389,480.00	-28.2%
TOTAL, BOOKS AND SUPPLIES			564,891.00	409,880.00	-27.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	6,000.00	9.1%
Dues and Memberships		5300	850.00	250.00	-70.6%
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	15,200.00	16,000.00	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100,000.00)	(250,000.00)	150.0%
Professional/Consulting Services and Operating Expenditures		5800	34,950.00	36,750.00	5.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(43,500.00)	(191,000.00)	339.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	48,673.00	45,755.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,673.00	45,755.00	-6.0%
TOTAL, EXPENDITURES			1,479,257.28	1,290,468.65	-12.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	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	1,485,263.00	1,391,000.00	-6.3%
3) Other State Revenue		8300-8599	93,300.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(1,349.00)	4,500.00	-433.6%
5) TOTAL, REVENUES			1,577,214.00	1,395,500.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,430,584.28	1,244,713.65	-13.0%
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		48,673.00	45,755.00	-6.0%
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			1,479,257.28	1,290,468.65	-12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			97,956.72	105,031.35	7.2%
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)			97,956.72	105,031.35	7.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,224.28	146,181.00	203.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,224.28	146,181.00	203.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,224.28	146,181.00	203.1%
2) Ending Balance, June 30 (E + F1e)			146,181.00	251,212.35	71.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	381.61	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	145,799.39	251,212.35	72.3%
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)	145,799.39	251,212.35
Total, Restricted Balance		145,799.39	251,212.35

DEFERRED MAINTENANCE

In 2022-23, the Governor's Budget Proposal set aside one-time Proposition 98 funding for Deferred Maintenance. These funds can be utilized for major repair or replacement of building systems, investigation and removal of asbestos and lead containing materials or miscellaneous significant maintenance items.



DEFERRED MAINTENANCE FUND
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$0**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$100,000
Other Local Revenues	$0
Total Revenues	**$100,000**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$100,000
Other Outgoing	$0
Total Expenditures	**$100,000**
EXCESS OF REVENUES	**$0**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$0**
ENDING FUND BALANCE	**$0**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$ -

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	100,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100,000.00	New
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	100,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	100,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	100,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	100,000.00	New
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	100,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	100,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	100,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	100,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100,000.00	New
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	100,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	100,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students.



PUPIL TRANSPORTATION EQUIPMENT FUND
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$756**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$3
Total Revenues	**$3**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
DEFICIENCY OF REVENUES	**$3**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$3**
ENDING FUND BALANCE	**$759**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$759

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	10.00	3.00	-70.0%
5) TOTAL, REVENUES			10.00	3.00	-70.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.00	3.00	-70.0%
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)			10.00	3.00	-70.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746.30	756.30	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746.30	756.30	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746.30	756.30	1.3%
2) Ending Balance, June 30 (E + F1e)			756.30	759.30	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	756.30	759.30	0.4%
Reserve	0000	9780	*756.30*		
Reserve	0000	9780		*759.30*	
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	748.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			748.10		
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					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			748.10		
OTHER STATE REVENUE					
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%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.00	3.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	3.00	-70.0%
TOTAL, REVENUES			10.00	3.00	-70.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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					
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%
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%
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 (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	10.00	3.00	-70.0%
5) TOTAL, REVENUES			10.00	3.00	-70.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10.00	3.00	-70.0%
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)			10.00	3.00	-70.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	746.30	756.30	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746.30	756.30	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			746.30	756.30	1.3%
2) Ending Balance, June 30 (E + F1e)			756.30	759.30	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	756.30	759.30	0.4%
Reserve	0000	9780	*756.30*		
Reserve	0000	9780		*759.30*	
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

SPECIAL RESERVE
FOR
OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.



SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$220,741**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$700
Total Revenues	**$700**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS OF REVENUES	**$700**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$700**
ENDING FUND BALANCE	**$221,441**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$221,441

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	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			700.00	700.00	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)			700.00	700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,041.23	220,741.23	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,041.23	220,741.23	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,041.23	220,741.23	0.3%
2) Ending Balance, June 30 (E + F1e)			220,741.23	221,441.23	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	220,741.23	221,441.23	0.3%
Reserve	0000	9780	*220,741.23*		
Reserve	0000	9780		*221,441.23*	
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	220,573.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			220,573.93		
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			
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)			220,573.93		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	700.00	0.0%
TOTAL, REVENUES			700.00	700.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CONTRIBUTIONS					
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	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			700.00	700.00	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)			700.00	700.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,041.23	220,741.23	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,041.23	220,741.23	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,041.23	220,741.23	0.3%
2) Ending Balance, June 30 (E + F1e)			220,741.23	221,441.23	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	220,741.23	221,441.23	0.3%
Reserve	0000	9780	*220,741.23*		
Reserve	0000	9780		*221,441.23*	
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

SPECIAL RESERVE
FOR
POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits.



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$16,818**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$190
Total Revenues	**$190**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS OF REVENUES	**$190**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$190**
ENDING FUND BALANCE	**$17,008**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$17,008

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	190.00	190.00	0.0%
5) TOTAL, REVENUES			190.00	190.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			190.00	190.00	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)			190.00	190.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,628.32	16,818.32	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,628.32	16,818.32	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,628.32	16,818.32	1.1%
2) Ending Balance, June 30 (E + F1e)			16,818.32	17,008.32	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	16,818.32	17,008.32	1.1%
Reserve	0000	9780	*16,818.32*		
Reserve	0000	9780		*17,008.32*	
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	16,802.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,802.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			16,802.03		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	190.00	190.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190.00	190.00	0.0%
TOTAL, REVENUES			190.00	190.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

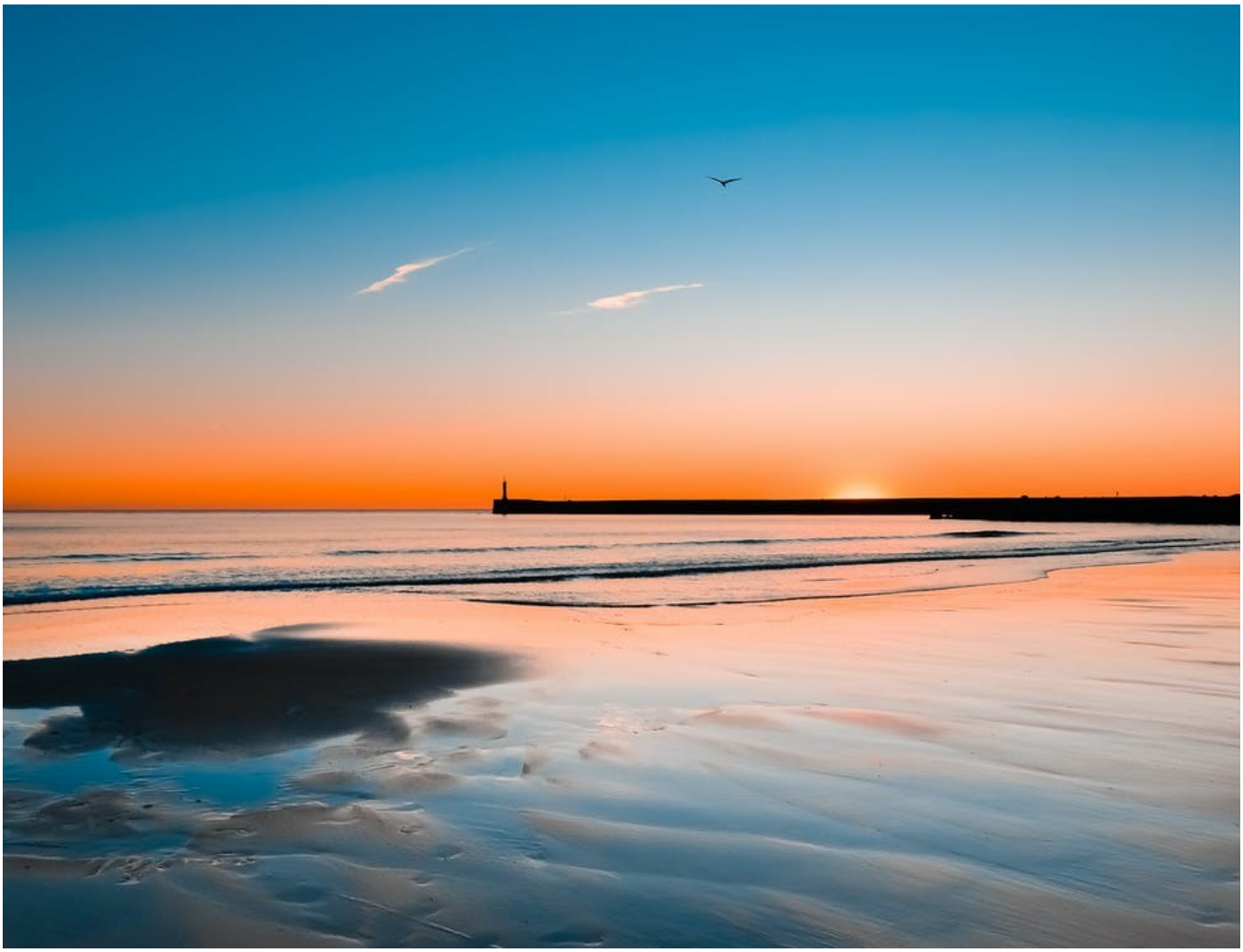
Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190.00	190.00	0.0%
5) TOTAL, REVENUES			190.00	190.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			190.00	190.00	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)			190.00	190.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,628.32	16,818.32	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,628.32	16,818.32	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,628.32	16,818.32	1.1%
2) Ending Balance, June 30 (E + F1e)			16,818.32	17,008.32	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	16,818.32	17,008.32	1.1%
Reserve	0000	9780	*16,818.32*		
Reserve	0000	9780		*17,008.32*	
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

BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.



BUILDING FUND
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$259,117**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$1,600
	Total Revenues	**$1,600**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$132,717
	Capital Outlay	$128,000
	Other Outgoing	$0
	Total Expenditures	**$260,717**
DEFICIENCY OF REVENUES		**(259,117)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND		**(259,117)**
ENDING FUND BALANCE		**$0**
COMPONENTS OF ENDING FUND BALANCE		
	Other Designated	$0

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,600.00	1,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,813.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	325,646.00	132,717.00	-59.2%
6) Capital Outlay		6000-6999	91,549.00	128,000.00	39.8%
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			425,008.00	260,717.00	-38.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(423,408.00)	(259,117.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(423,408.00)	(259,117.00)	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	682,525.46	259,117.46	-62.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			682,525.46	259,117.46	-62.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,525.46	259,117.46	-62.0%
2) Ending Balance, June 30 (E + F1e)			259,117.46	.46	-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	259,117.46	.46	-100.0%
Reserve	0000	9780	*259,117.46*		
Reserve	0000	9780		*.46*	
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	441,870.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	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			441,870.64		
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)			441,870.64		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,600.00	1,600.00	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
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600.00	1,600.00	0.0%
TOTAL, REVENUES			1,600.00	1,600.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	7,813.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,813.00	0.00	-100.0%
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	325,646.00	132,717.00	-59.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			325,646.00	132,717.00	-59.2%
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	68,193.00	128,000.00	87.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,356.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,549.00	128,000.00	39.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			425,008.00	260,717.00	-38.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,600.00	1,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		425,008.00	260,717.00	-38.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			425,008.00	260,717.00	-38.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(423,408.00)	(259,117.00)	-38.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(423,408.00)	(259,117.00)	-38.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	682,525.46	259,117.46	-62.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			682,525.46	259,117.46	-62.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,525.46	259,117.46	-62.0%
2) Ending Balance, June 30 (E + F1e)			259,117.46	.46	-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	259,117.46	.46	-100.0%
Reserve	0000	9780	*259,117.46*		
Reserve	0000	9780		*.46*	
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

CAPITAL FACILITIES
DEVELOPER FEES



Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $3.20 for residential and $.51 for commercial development.

CAPITAL FACILITIES FUND - DEVELOPER FEES
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$1,564,605**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$554,500
Total Revenues	**$554,500**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$250,000
Capital Outlay	$250,000
Other Outgoing	$0
Total Expenditures	**$500,000**
DEFICIENCY OF REVENUES	**$54,500**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET DECREASE IN FUND	**$54,500**
ENDING FUND BALANCE	**$1,619,105**
COMPONENTS OF ENDING FUND BALANCE	
Restricted	$1,474,402
Other Designated	$144,702

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	554,500.00	554,500.00	0.0%
5) TOTAL, REVENUES			554,500.00	554,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,666.00	250,000.00	105.5%
6) Capital Outlay		6000-6999	33,176.00	250,000.00	653.6%
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			154,842.00	500,000.00	222.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			399,658.00	54,500.00	-86.4%
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)			399,658.00	54,500.00	-86.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,164,946.62	1,564,604.62	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,946.62	1,564,604.62	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,164,946.62	1,564,604.62	34.3%
2) Ending Balance, June 30 (E + F1e)			1,564,604.62	1,619,104.62	3.5%
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	1,419,902.21	1,474,402.21	3.8%
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	144,702.41	New
Reserve	0000	9780		*144,702.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	144,702.41	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,386,222.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,386,222.41		
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)			1,386,222.41		
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	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					
Mitigation/Developer Fees		8681	550,000.00	550,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			554,500.00	554,500.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, REVENUES			554,500.00	554,500.00	0.0%
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	121,666.00	250,000.00	105.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,666.00	250,000.00	105.5%
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	29,676.00	250,000.00	742.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,176.00	250,000.00	653.6%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			154,842.00	500,000.00	222.9%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	554,500.00	554,500.00	0.0%
5) TOTAL, REVENUES			554,500.00	554,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		154,842.00	500,000.00	222.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			154,842.00	500,000.00	222.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			399,658.00	54,500.00	-86.4%
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)			399,658.00	54,500.00	-86.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,164,946.62	1,564,604.62	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,164,946.62	1,564,604.62	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,164,946.62	1,564,604.62	34.3%
2) Ending Balance, June 30 (E + F1e)			1,564,604.62	1,619,104.62	3.5%
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	1,419,902.21	1,474,402.21	3.8%
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	144,702.41	New
Reserve	0000	9780		*144,702.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	144,702.41	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,419,902.21	1,474,402.21
Total, Restricted Balance		1,419,902.21	1,474,402.21

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE	**$17,270**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$50
Total Revenues	**$50**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS OF REVENUES	**$50**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND	**$50**
ENDING FUND BALANCE	**$17,320**
COMPONENTS OF ENDING FUND BALANCE	
Other Designated	$ 17,320

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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	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)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,220.31	17,270.31	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,220.31	17,270.31	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,220.31	17,270.31	0.3%
2) Ending Balance, June 30 (E + F1e)			17,270.31	17,320.31	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	17,320.31	New
Reserve	0000	9780		*17,320.31*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	17,270.31	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,267.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,267.46		
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)			17,267.46		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	50.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	50.00	50.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			50.00	50.00	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)			50.00	50.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,220.31	17,270.31	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,220.31	17,270.31	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,220.31	17,270.31	0.3%
2) Ending Balance, June 30 (E + F1e)			17,270.31	17,320.31	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	17,320.31	New
Reserve	0000	9780		*17,320.31*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	17,270.31	0.00	-100.0%

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

FOUNDATION ACCOUNT
"TAHOE TROUT FARM"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.



FOUNDATION ACCOUNT TAHOE TROUT FARM SCHOLARSHIP
2022 - 2023 Budget
Summary

UNAUDITED BEGINNING BALANCE		**$100,036**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$350
	Total Revenues	**$350**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$350
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$350**
EXCESS OF REVENUES		**$0**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE IN FUND		**$0**
ENDING FUND BALANCE		**$100,036**
COMPONENTS OF ENDING FUND BALANCE		
	Unrestricted Net Position	$ 100,036

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	350.00	350.00	0.0%
5) TOTAL, REVENUES			350.00	350.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	350.00	350.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			350.00	350.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,035.87	100,035.87	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,035.87	100,035.87	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,035.87	100,035.87	0.0%
2) Ending Net Position, June 30 (E + F1e)			100,035.87	100,035.87	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,035.87	100,035.87	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	101,206.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			101,206.56		
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	928.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			928.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			100,278.56		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	350.00	350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350.00	350.00	0.0%
TOTAL, REVENUES			350.00	350.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

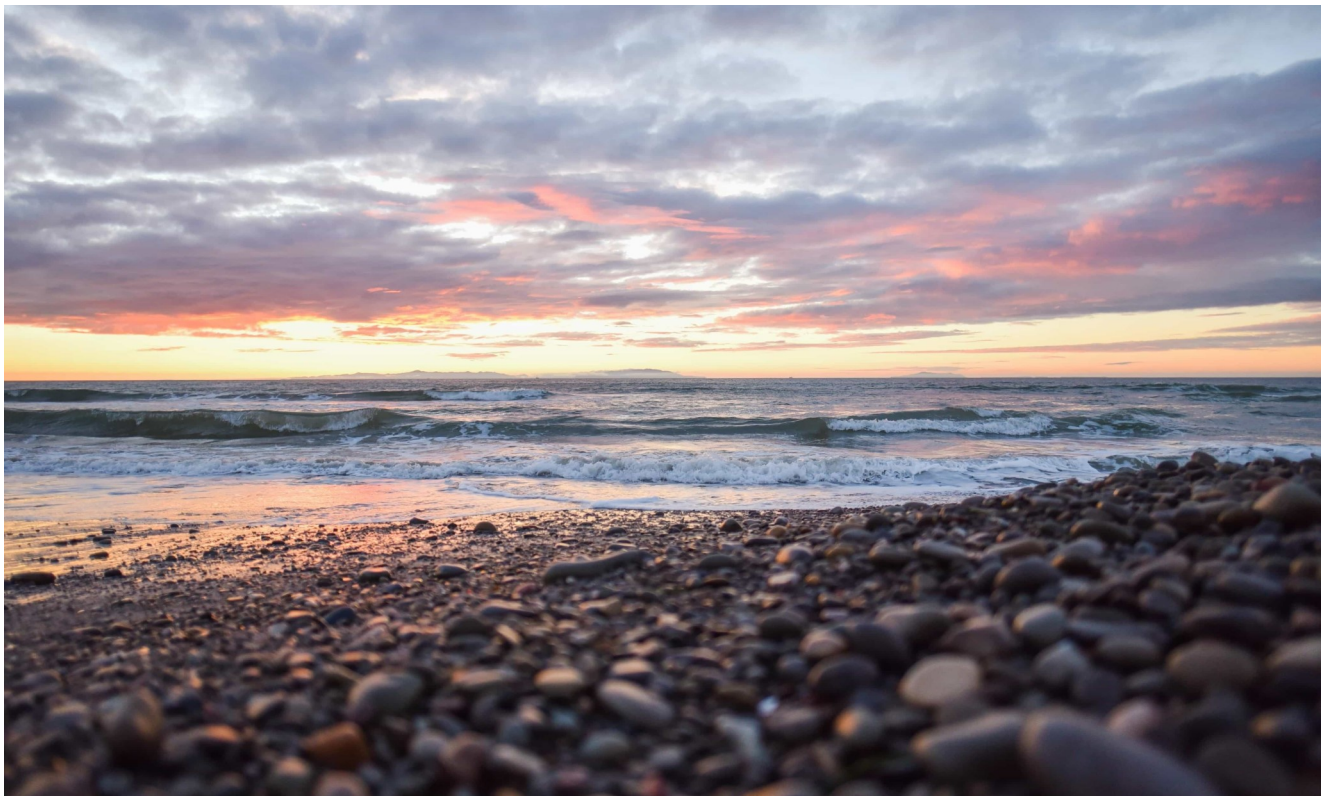
Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	350.00	350.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			350.00	350.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			350.00	350.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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					

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

Description	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	350.00	350.00	0.0%
5) TOTAL, REVENUES			350.00	350.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		350.00	350.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			350.00	350.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,035.87	100,035.87	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,035.87	100,035.87	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,035.87	100,035.87	0.0%
2) Ending Net Position, June 30 (E + F1e)			100,035.87	100,035.87	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,035.87	100,035.87	0.0%

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

ADA



The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

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)	3,220.74	3,220.74	3,624.69	3,501.62	3,501.62	3,501.62
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)	3,220.74	3,220.74	3,624.69	3,501.62	3,501.62	3,501.62
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,220.74	3,220.74	3,624.69	3,501.62	3,501.62	3,501.62
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

MULTI– YEAR PROJECTIONS



The Education Code requires that districts requires that districts are able to demonstrate fiscal solvency for the current and two subsequent fiscal years. This is accompanied by the preparation of a multi-year projection of future revenues and expenditures .

LTUSD
2022-23 Adopted Budget MYP

	2021-22 June Update			**2022-23 Adopted Budget**			2023-24 Budget			2024-25 Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Revenue	37,224,967	-	37,224,967	40,364,947	-	40,364,947	43,648,663	-	43,648,663	46,215,072	-	46,215,072
Federal Revenue	-	5,119,097	5,119,097	-	6,051,914	6,051,914	-	3,067,466	3,067,466	-	2,451,131	2,451,131
Other State Revenue	788,007	10,322,987	11,110,994	4,731,298	10,024,737	14,756,035	756,619	10,029,870	10,786,488	763,571	10,208,513	10,972,083
Local Revenue	377,309	667,669	1,044,978	387,860	466,141	854,001	387,860	469,816	857,676	387,860	473,675	861,535
OTHER FINANCING SOURCES												
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	60,470	-	60,470	30,000	-	30,000	-	-	-	-	-	-
Contributions	(5,001,251)	5,001,251	-	(5,933,761)	5,933,761	-	(5,936,104)	5,936,104	-	(5,987,784)	5,987,784	-
TOTAL REVENUE	33,449,502	21,111,004	54,560,506	39,580,344	22,476,553	62,056,897	38,857,038	19,503,255	58,360,293	41,378,719	19,121,102	60,499,821
B. EXPENDITURES:												
Certificated Salaries	17,608,731	4,799,630	22,408,362	19,754,311	5,221,831	24,976,142	19,573,754	4,519,606	24,093,360	20,373,536	4,302,718	24,676,254
Classified Salaries	5,221,344	2,580,673	7,802,017	5,983,084	3,260,073	9,243,157	5,943,039	2,878,386	8,821,425	6,428,155	2,837,029	9,265,184
Benefits	8,716,530	5,262,665	13,979,195	10,130,988	6,002,617	16,133,605	10,057,791	5,319,263	15,377,054	10,354,209	5,236,537	15,590,746
Books & Supplies	814,086	1,509,134	2,323,220	1,460,962	1,342,096	2,803,058	1,224,572	1,218,415	2,442,987	1,294,986	1,101,077	2,396,063
Services	2,608,550	4,646,451	7,255,001	2,709,601	6,835,195	9,544,796	2,454,377	5,200,488	7,654,865	2,644,541	5,138,343	7,782,884
Capital Outlay	13,290	1,063,424	1,076,714	0	1,022,000	1,022,000	-	322,000	322,000	-	322,000	322,000
Other Outgo	382,238	-	382,238	325,264	-	325,264	325,264	-	325,264	325,264	-	325,264
Direct Support/Indirect Costs	(265,419)	216,746	(48,673)	(308,124)	262,369	(45,755)	(328,961)	262,369	(66,592)	(328,961)	262,369	(66,592)
OTHER FINANCING USES												
Interfund Transfers Out	-	-	-	0	-	-	-	-	-	-	-	-
Other Uses	-	-	-	0	-	-	-	-	-	-	-	-
Other Adjustments						-	-	-	-	-	-	-
TOTAL EXPENDITURES	35,099,350	20,078,722	55,178,073	40,056,086	23,946,181	64,002,266	39,249,837	19,720,527	58,970,364	41,091,730	19,200,072	60,291,802
C. EXCESS (DEFICIENCY)	**(1,649,848)**	**1,032,282**	**(617,567)**	**(475,742)**	**(1,469,628)**	**(1,945,369)**	**(392,799)**	**(217,272)**	**(610,070)**	**286,989**	**(78,970)**	**208,019**
BEGINNING BALANCE	4,792,325	1,507,953	6,300,278	3,142,476	2,540,234	5,682,711	2,666,735	1,070,607	3,737,342	2,273,936	853,335	3,127,271
Audit Adjustment	-	-	-	-	-		-	-	-			-
other Restatement_____	-	-	-	-	-		-	-	-			-
F. RESTATED BEGINNING BALANCE	4,792,325	1,507,953	6,300,278	3,142,476	2,540,234	5,682,711	2,666,735	1,070,607	3,737,342	2,273,936	853,335	3,127,271
PROJECTED ENDING BALANCE	3,142,476	2,540,234	5,682,711	2,666,735	1,070,607	3,737,342	2,273,936	853,335	3,127,271	2,560,925	774,365	3,335,290
G. COMPONENTS OF ENDING BALANCE:												
Revolving Cash/ Nonspendable	5,290	-	5,290	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Stores	-	-	-	0	-	-	-	-	-	-	-	-
Prepaid expenses	600,947	1,453	602,399	0	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainty (EUR)	2,536,240	-	2,536,240	2,661,735	-	2,661,735	2,268,936	-	2,268,936	2,555,925	-	2,555,925
Restricted	-	2,538,782	2,538,782	0	1,070,607	1,070,607	-	853,335	853,335	-	774,365	774,365
Assigned	-	-	-	0	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	-	-	-	0	-	-	-	-	-	-	-	-
Ending Fund Balance	3,142,476	2,540,234	5,682,711	2,666,735	1,070,607	3,737,342	2,273,936	853,335	3,127,271	2,560,925	774,365	3,335,290
Combined EUR %			4.60%			4.16%			3.85%			4.24%

CASH FLOW



Form Cash Flow provides a monthly detail by the major object category of the General Fund receipts and disbursements.

The Fiscal Year 2021-22 Budget cash flow worksheet indicates the actual receipts and disbursements from July1 through May 31 and remaining months are estimated through the end of the fiscal year, June 30, 2022.

Cashflow Worksheet
2022-2023
GENERAL FUND

Lake Tahoe Unified School District

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL
A. BEGINNING CASH	9110		3,316,926	6,888,995	7,464,494	6,225,745	5,431,261	2,723,803	7,851,129	7,207,013	5,326,295	4,259,589	4,644,664	4,188,991			
B. RECEIPTS																	
LCFF Sources																	
Principal Apportionment	8010-8019		2,521,539	2,521,539	2,696,620	2,521,539	0	175,081	1,008,616	1,143,098	1,318,179	1,143,098	1,143,098	1,318,179	0	0	17,510,585
Property Taxes	8020-8079		20,078	38,952	296,556	515,012	1,384,525	9,913,570	534,408	457,031	2,233,499	6,406,174	233,360	819,635	0	0	22,852,799
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	0	0	0	1,563	0	0	1,563
Federal Revenue	8100-8299		28,055	213,677	73,405	0	469,654	73,405	10,688	894,986	349,645	0	502,176	1,143,839	2,292,383	0	6,051,914
Other State Revenue	8300-8599		753,932	755,915	753,932	753,932	160,534	0	2,444,925	392,145	353,869	484,473	2,633,255	4,616,125	652,998	0	14,756,035
Other Local Revenue	8600-8799		17,776	14,497	82,252	207,329	100,595	153,592	50,501	69,870	26,411	60,203	34,429	36,046	0	0	853,501
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000
TOTAL RECEIPTS			3,371,381	3,544,580	3,902,765	3,997,812	2,115,308	10,315,648	4,049,137	2,957,129	4,281,603	8,093,948	4,546,319	7,935,387	2,945,382	0	62,056,397
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999		46,633	462,993	2,369,684	2,450,611	2,415,986	2,424,111	2,407,251	2,377,846	2,419,499	2,427,973	2,427,323	2,746,232	0	0	24,976,142
Classified Salaries	2000-2999		330,391	532,908	809,902	856,913	857,634	813,593	810,785	826,592	833,512	845,038	849,559	876,331	0	0	9,243,157
Employee Benefits	3000-3999		203,395	251,444	1,186,732	1,240,846	1,219,075	1,200,223	1,397,063	1,191,088	1,196,082	1,208,445	1,207,590	4,631,622	0	0	16,133,605
Books & Supplies	4000-4999		72,203	231,779	286,473	257,906	158,915	181,146	164,790	70,962	172,907	183,435	158,382	864,160	0	0	2,803,058
Services	5000-5999		758,135	682,794	568,564	814,632	434,110	843,564	1,382,942	555,317	938,995	860,035	636,413	1,069,294	0	0	9,544,796
Capital Outlay	6000-6999		0	131,162	270,019	222,540	38,880	41,036	44,667	30,293	88,006	97,816	57,581	(1)	0	0	1,022,000
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	279,509	0	0	279,509
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			1,410,756	2,293,081	5,491,374	5,843,449	5,124,601	5,503,673	6,207,498	5,052,098	5,649,001	5,622,742	5,336,848	10,467,147	0	0	64,002,267
D. BALANCE SHEET TRANSACTIONS																	
ASSETS																	
Cash Not in Treasury	9111-9199		0	0	411	(411)	0	0	0	0	0	0	0	0	5,290	0	5,290
Accounts Receivable	9200-9299		0	0	0	1,184,780	0	0	1,184,780	0	0	0	0	(0)	0	0	2,369,560
Due From Other Funds	9310		0	0	193,764	0	0	0	(1,865)	0	0	0	0	(191,899)	0	0	0
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	9330		0	0	0	(27,366)	0	0	0	0	57,415	16,653	(226)	(46,475)	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Assets			0	0	194,175	1,157,003	0	0	1,182,916	0	57,415	16,653	(226)	(238,375)	5,290	0	2,374,850
LIABILITIES																	0
Accounts Payable	9500-9599		388,556	676,001	(307,909)	105,849	(301,835)	(315,351)	(331,329)	(569,382)	(243,278)	102,783	(335,082)	1,130,976	0	0	0
Due to Other Funds	9610		0	0	152,224	0	0	0	0	0	0	0	0	(152,224)	0	0	0
Current Loans	9640		(2,000,000)	0	0	0	0	0	0	0	0	2,000,000	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0	0	355,132	0	0	0	(355,132)	0	0	0
Subtotal Liabilities			(1,611,444)	676,001	(155,685)	105,849	(301,835)	(315,351)	(331,329)	(214,250)	(243,278)	2,102,783	(335,082)	623,621	0	0	0
NON-OPERATING																	0
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			1,611,444	(676,001)	349,860	1,051,154	301,835	315,351	1,514,245	214,250	300,692	(2,086,130)	334,855	(861,995)	5,290	0	2,374,850
E. NET INCREASE/DECREASE (B - C + D)			3,572,069	575,499	(1,238,749)	(794,483)	(2,707,458)	5,127,326	(644,116)	(1,880,718)	(1,066,706)	385,075	(455,674)	(3,393,756)	2,950,672	0	428,980
F. ENDING CASH (A + E)			6,888,995	7,464,494	6,225,745	5,431,261	2,723,803	7,851,129	7,207,013	5,326,295	4,259,589	4,644,664	4,188,991	795,235			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																	3,737,340

MISCELLANEOUS

- → District Budget Certification
- → Criteria & Standards
- → Contributions to Restricted Programs
- → Worker's Compensation Certification
- → Current Expense Formula (Actuals)
- → Current Expense Formula (Budget)
- → Every Student Succeeds Act Maint. Of Effort
- → Lottery Report
- → Summary of Interfund Activities



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: 1021 Al Tahoe Blvd
Date: June 03, 2022

Public Hearing:

Place: 1021 Al Tahoe Blvd
Date: June 09, 2022
Time:

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: Andrea Salazar
Title: Associate Superintendent & CBOO

Telephone: 530-541-2850
E-mail: asalazar@ltusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X

S7a		Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
			• If yes, are they lifetime benefits?	n/a	
			• If yes, do benefits continue beyond age 65?	n/a	
			• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b		Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8		Status of Labor Agreements	Are salary and benefit negotiations still open for:		
			• Certificated? (Section S8A, Line 1)		X
			• Classified? (Section S8B, Line 1)		X
			• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9		Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
			• Approval date for adopt of the LCAP or approval of an update to the LCAP:	Jun 23, 2022	
S10		LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS				**No**	**Yes**
A1		Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2		Independent Position Control	Is personnel position control independent from the payroll system?		X
A3		Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4		New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5		Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)				**No**	**Yes**
A6		Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7		Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8		Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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):	3,501.62
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	3,619	3,630		
	Charter School				
	Total ADA	**3,619**	**3,630**	**N/A**	**Met**
Second Prior Year (2020-21)					
	District Regular	3,680	3,631		
	Charter School				
	Total ADA	**3,680**	**3,631**	**1.3%**	**Not Met**
First Prior Year (2021-22)					
	District Regular	3,631	3,625		
	Charter School		0		
	Total ADA	**3,631**	**3,625**	**0.2%**	**Met**
Budget Year (2022-23)					
	District Regular	3,502			
	Charter School	0			
	Total ADA	**3,502**			

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)

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)

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): 3,501.6

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	3,843	3,876		
	Charter School				
	Total Enrollment	**3,843**	**3,876**	**N/A**	**Met**
Second Prior Year (2020-21)					
	District Regular	3,876	3,697		
	Charter School				
	Total Enrollment	**3,876**	**3,697**	**4.6%**	**Not Met**
First Prior Year (2021-22)					
	District Regular	3,700	3,608		
	Charter School				
	Total Enrollment	**3,700**	**3,608**	**2.5%**	**Not Met**

Budget Year (2022-23)		
	District Regular	3,724
	Charter School	
	Total Enrollment	**3,724**

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)

In the First Prior Year 2021-22, CBEDs enrollment is lower than projected due to the continued effects of COVID-19 pandemic.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. 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)

See above for explanation of First Prior Year 2021-22 variance. The Second Prior Year 2020-21 variance was due also to the difficulty in measuring the true effects of COVID19 on student attendance at the time of Budget Adoption.

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	3,630	3,876	
	Charter School		0	
	Total ADA/Enrollment	**3,630**	**3,876**	**93.6%**
Second Prior Year (2020-21)				
	District Regular	3,631	3,697	
	Charter School	0		
	Total ADA/Enrollment	**3,631**	**3,697**	**98.2%**
First Prior Year (2021-22)				
	District Regular	3,221	3,608	
	Charter School			
	Total ADA/Enrollment	**3,221**	**3,608**	**89.3%**

Historical Average Ratio:	93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.2%**

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	3,502	3,724		
	Charter School	0			
	Total ADA/Enrollment	**3,502**	**3,724**	**94.0%**	**Met**
1st Subsequent Year (2023-24)					
	District Regular	3,581	3,808		
	Charter School				
	Total ADA/Enrollment	**3,581**	**3,808**	**94.0%**	**Met**
2nd Subsequent Year (2024-25)					
	District Regular	3,581	3,808		
	Charter School				
	Total ADA/Enrollment	**3,581**	**3,808**	**94.0%**	**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)

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)	3,624.69	3,501.62	3,580.58	3,580.58
b.	Prior Year ADA (Funded)		3,624.69	3,501.62	3,580.58
c.	Difference (Step 1a minus Step 1b)		(123.07)	78.96	0.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		(3.40%)	2.25%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		37,229,967.00		
b1.	COLA percentage		5.07%		
b2.	COLA amount (proxy for purposes of this criterion)		1,887,559.33	0.00	0.00
c.	Percent Change Due to Funding Level				
	(Step 2b2 divided by Step 2a)		5.1%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level					
	(Step 1d plus Step 2c)		1.7%	2.3%	0.0%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.67% to 2.67%**	**1.25% to 3.25%**	**-1.00% to 1.00%**

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)	22,854,362.00	22,854,362.00	22,854,362.00	22,854,362.00
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)	37,371,645.00	40,364,947.00	43,653,663.00	46,220,072.00
District's Projected Change in LCFF Revenue:		8.01%	8.15%	5.88%
LCFF Revenue Standard		**0.67% to 2.67%**	**1.25% to 3.25%**	**-1.00% to 1.00%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: 2022-23: Budgeted LCFF based on May Revised budget with COLA of 6.56%, additional LCFF investment equated to 3.29%, ADA Cliff Relief, Declining Enrollment Relief & Transitional Kindergarden Add-On, which resulted in a higher than expected increase to LCFF: 2023-24:

(required if NOT met)

Projected LCFF based on COLA of 5.38% and a conservative increase in enrollment. 2024-25: Projected LCFF based on COLA of 4.02% and a projected increase to UPP of 2.57%.

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)	30,998,816.69	33,335,554.71	93.0%
Second Prior Year (2020-21)	29,182,617.71	31,056,769.95	94.0%
First Prior Year (2021-22)	31,546,605.25	35,099,350.25	89.9%
		Historical Average Ratio:	92.3%

	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):	**89.3% to 95.3%**	**89.3% to 95.3%**	**89.3% to 95.3%**

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)	35,868,382.90	40,056,085.90	89.5%	Met
1st Subsequent Year (2023-24)	35,574,583.90	39,249,835.90	90.6%	Met
2nd Subsequent Year (2024-25)	37,155,899.90	41,091,729.90	90.4%	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)

MET

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.67%	2.25%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.33% to 11.67%**	**-7.75% to 12.25%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.33% to 6.67%	-2.75% to 7.25%	-5.00% to 5.00%

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)	5,119,097.00		
Budget Year (2022-23)	6,051,914.00	18.22%	Yes
1st Subsequent Year (2023-24)	3,067,466.00	(49.31%)	Yes
2nd Subsequent Year (2024-25)	2,451,131.00	(20.09%)	Yes

Explanation: (required if Yes)
Decrease in federal revenue from 21-22 to 22-23 is the result of decrease in revenue for Res 3213 and 3214 (ESSER ARP Programs). Outer years' variance is the result of the phase out of ESSER and COVID Relief funds.

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

First Prior Year (2021-22)	11,110,994.00		
Budget Year (2022-23)	14,756,035.00	32.81%	Yes
1st Subsequent Year (2023-24)	10,786,489.00	(26.90%)	Yes
2nd Subsequent Year (2024-25)	10,972,084.00	1.72%	No

Explanation: (required if Yes)
Variance between 21-22 and 22-23 (increase) is due to the budgeted $4M for the One-Time Discretionary Block Grant in 22-23. This amount is not budgeted in 23-24, resulting in a variance (decrease) between 22-23 and 23-24.

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

First Prior Year (2021-22)	1,044,978.00		
Budget Year (2022-23)	854,001.00	(18.28%)	Yes
1st Subsequent Year (2023-24)	857,676.00	.43%	No
2nd Subsequent Year (2024-25)	861,535.00	.45%	No

Explanation: (required if Yes)
Local Donations are not budgeted until received. 21-22 includes a budget for the actual receipt of local donations in the current year ($200k), and 22-23 does not include a budget for these revenues. Variance is offset by various decreases totaling $100k within the local revenue resources.

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

First Prior Year (2021-22)	2,323,219.81		
Budget Year (2022-23)	2,803,058.00	20.65%	Yes
1st Subsequent Year (2023-24)	2,442,987.00	(12.85%)	Yes
2nd Subsequent Year (2024-25)	2,396,063.00	(1.92%)	No

Explanation: (required if Yes)
Variance between 21-22 and 22-23 is due to the use of carryover ESSER funds. Decrease in outer years is due to the phase out of ESSER funds.

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

First Prior Year (2021-22)	7,255,000.75		
Budget Year (2022-23)	9,544,796.00	31.56%	Yes
1st Subsequent Year (2023-24)	7,654,865.00	(19.80%)	Yes
2nd Subsequent Year (2024-25)	7,782,884.00	1.67%	No

Explanation: (required if Yes)
Variance between 21-22 and 22-23 is due to the use of carryover ESSER funds. Decrease in outer years is due to the phase out of ESSER funds.

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)	17,275,069.00		
Budget Year (2022-23)	21,661,950.00	25.39%	Not Met
1st Subsequent Year (2023-24)	14,711,631.00	(32.09%)	Not Met
2nd Subsequent Year (2024-25)	14,284,750.00	(2.90%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	9,578,220.56		
Budget Year (2022-23)	12,347,854.00	28.92%	Not Met
1st Subsequent Year (2023-24)	10,097,852.00	(18.22%)	Not Met
2nd Subsequent Year (2024-25)	10,178,947.00	.80%	Met

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

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

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

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

Decrease in federal revenue from 21-22 to 22-23 is the result of decrease in revenue for Res 3213 and 3214 (ESSER ARP Programs). Outer years' variance is the result of the phase out of ESSER and COVID Relief funds.

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

Variance between 21-22 and 22-23 (increase) is due to the budgeted $4M for the One-Time Discretionary Block Grant in 22-23. This amount is not budgeted in 23-24, resulting in a variance (decrease) between 22-23 and 23-24.

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

Local Donations are not budgeted until received. 21-22 includes a budget for the actual receipt of local donations in the current year ($200k), and 22-23 does not include a budget for these revenues. Variance is offset by various decreases totaling $100k within the local revenue resources.

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:

Variance between 21-22 and 22-23 is due to the use of carryover ESSER funds. Decrease in outer years is due to the phase out of ESSER funds.

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

Explanation: Services and Other Exps (linked from 6B if NOT met)	Variance between 21-22 and 22-23 is due to the use of carryover ESSER funds. Decrease in outer years is due to the phase out of ESSER funds.

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?	Yes
	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)	134,663.00

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)	57,969,917.68			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
		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	57,969,917.68	1,739,097.53	1,739,100.00	Met

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

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

	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)	MET

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)	2,730,350.06	3,905,414.41	2,536,233.74
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	32,118.34	.39	5.06
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.56)	(.39)	(5.06)
	e. Available Reserves (Lines 1a through 1d)	2,762,467.84	3,905,414.41	2,536,233.74
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	47,045,121.53	49,303,041.94	55,178,072.74
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	134,663.00	134,663.00	134,663.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	47,179,784.53	49,437,704.94	55,312,735.74
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.9%	7.9%	4.6%
	District's Deficit Spending Standard Percentage Levels			

(Line 3 times 1/3):	**2.0%**	**2.6%**	**1.5%**

[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)	347,683.09	33,335,554.71	N/A	Met
Second Prior Year (2020-21)	1,944,489.77	31,063,734.50	N/A	Met
First Prior Year (2021-22)	(1,649,849.25)	35,099,350.25	4.7%	Not Met
Budget Year (2022-23) (Information only)	(475,741.90)	40,056,085.90		

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)

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):	3,502
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)	1,963,125.00	2,500,151.81	N/A	Met
Second Prior Year (2020-21)	3,249,510.00	2,847,834.90	12.4%	Not Met
First Prior Year (2021-22)	4,792,325.00	4,792,324.67	0.0%	Met
Budget Year (2022-23) (Information only)	3,142,475.42			

[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)

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. Subsequent Years, Form MYP, Line F2, if available.)	3,502	3,581	3,581
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? — Yes

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

   a. Enter the name(s) of the SELPA(s): Tahoe-Alpine

	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)	134,663.00	134,663.00	134,663.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	64,002,266.68	58,970,362.68	60,291,802.68

2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	64,002,266.68	58,970,362.68	60,291,802.68
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	1,920,068.00	1,769,110.88	1,808,754.08
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)	**1,920,068.00**	**1,769,110.88**	**1,808,754.08**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	2,661,724.46	2,268,935.62	2,555,924.72
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	9.06	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	(9.06)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	2,661,724.46	2,268,935.62	2,555,924.72
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	4.16%	3.85%	4.24%
	District's Reserve Standard			
	(Section 10B, Line 7):	**1,920,068.00**	**1,769,110.88**	**1,808,754.08**
	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)	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)	(5,001,251.00)			
Budget Year (2022-23)	(5,933,761.00)	932,510.00	18.6%	Not Met
1st Subsequent Year (2023-24)	(5,930,859.00)	(2,902.00)	0.0%	Met
2nd Subsequent Year (2024-25)	(5,890,963.00)	(39,896.00)	(.7%)	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

Increase in contributions from 21-22 to 22-23 is the result of an increase in contirubtions to the following resources: 3310, $470k, 6500, $135k and RMA/8150 $245k. In 21-22, expenditures from Resource 3310 were reclassed to one time funding Resource 3305 thereby reducing the 21-22 contribution. Other increases are the result of overall increase in expenditures for those programs due to increase salaries and benefits.

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)

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)

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)	Debt Service (Expenditures)	Principal Balance as of July 1,2022-23
Leases		General Fund	General Fund	1,993,695
Certificates of Participation				

General Obligation Bonds		Debt Service Fund	Debt Service Fund	
Supp Early Retirement Program		General Fund	General Fund	561,940
State School Building Loans				
Compensated Absences				

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

GO Bond 1999 Series B		Debt Service	Debt Service	5,159,940
GO Bond Series 2010		Debt Service	Debt Service	13,797,196
GO Bond Series 2012		Debt Service	Debt Service	3,474,087
2015 Refunding		Debt Service	Debt Service	3,935,000
2019 Refunding		Debt Service	Debt Service	18,160,000
2020 Refunding		Debt Service	Debt Service	15,989,088
TOTAL:				63,070,946

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	288,038	251,529	251,529	251,531
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	269,636	269,636	269,636	269,636
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
GO Bond 1999 Series B	800,000	825,000	875,001	920,000
GO Bond Series 2010	0	30,000	70,000	40,000
GO Bond Series 2012	215,000	255,000	290,000	335,000
2015 Refunding	1,294,700	1,343,200	1,393,550	1,443,300
2019 Refunding	2,205,400	2,294,400	2,382,300	2,527,700
2020 Refunding	610,913	570,068	569,118	572,907
Total Annual Payments:	5,683,687	5,838,833	6,101,134	6,360,074
Has total annual payment increased over prior year (2021-22)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payment increases will be funded with a combination of ADA increases an expense reductions in other areas.

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)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

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

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

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

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

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

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

3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	
	b. Unfunded liability for self-insurance programs	

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

b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified 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	212	218	210	210

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: 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)?	No		
	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	252579		
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7.	Amount included for any tentative salary schedule increases	1275523	803579	551791

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			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			

3.	Percent change in step & column over prior year			

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

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	159	160	158	158

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

If Yes, date of budget revision board adoption:

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

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 109558

7. Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	553270	342560	239344

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			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	55	59	56	56

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.

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	78066

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases	394232	248366	170545

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

	2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
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

Lake Tahoe Unified School District

2022-2023 Budget

Contributions to Restricted Programs

FROM		TO	
Unrestricted		**Restricted**	
General Fund	$5,933,761	$1,739,100	Routine Restricted (requires match)
		$505,270	Federal - Special Education Basic Grant
		$9,664	Federal - Special Education Preschool Grant
		$9,961	Federal - Special Education Mental Health Grant
		$1,938	Federal - Special Education Early Intervention Grant
		$3,289,532	State - Special Education Grant
		$73,426	State - Special Education Infants Grant
		$29,759	State - Special Education Mental Health Grant
		$275,111	LTUSD Staff Day Care

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Amber Smith
Title:	Director of Financial Services
Telephone:	530-541-2850
E-mail:	asmith@ltusd.org

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	22,408,361.59	301	0.00	303	22,408,361.59	305	445,803.73		307	21,962,557.86	309
2000 - Classified Salaries	7,802,016.59	311	0.00	313	7,802,016.59	315	1,031,615.54		317	6,770,401.05	319
3000 - Employee Benefits	13,979,195.00	321	0.00	323	13,979,195.00	325	630,510.00		327	13,348,685.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,323,219.81	331	0.00	333	2,323,219.81	335	503,315.81		337	1,819,904.00	339
5000 - Services. . . & 7300 - Indirect Costs	7,206,327.75	341	100,000.00	343	7,106,327.75	345	674,581.75		347	6,431,746.00	349
			TOTAL		53,619,120.74	365		TOTAL		50,333,293.91	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	18,213,768.95	375
2. Salaries of Instructional Aides Per EC 41011.	2100	981,996.12	380
3. STRS.	3101 & 3102	5,117,234.00	382
4. PERS.	3201 & 3202	439,103.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	443,618.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,495,055.00	385
7. Unemployment Insurance.	3501 & 3502	100,809.00	390
8. Workers' Compensation Insurance.	3601 & 3602	284,439.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	450,715.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		28,526,738.07	395
12. Less: Teacher and Instructional Aide Salaries and			

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	7,679.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	28,519,059.07	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).	50,333,293.91	
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	24,976,142.02	301	0.00	303	24,976,142.02	305	432,601.13		307	24,543,540.89	309
2000 - Classified Salaries	9,243,156.66	311	0.00	313	9,243,156.66	315	1,053,807.69		317	8,189,348.97	319
3000 - Employee Benefits	16,133,605.00	321	0.00	323	16,133,605.00	325	671,345.00		327	15,462,260.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,803,058.00	331	0.00	333	2,803,058.00	335	550,998.00		337	2,252,060.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,499,041.00	341	727,410.00	343	8,771,631.00	345	698,435.00		347	8,073,196.00	349
				TOTAL	61,927,592.68	365			TOTAL	58,520,405.86	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	20,692,483.76	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,044,332.77	380
3. STRS	3101 & 3102	6,008,488.00	382
4. PERS	3201 & 3202	844,208.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	496,229.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,558,463.00	385
7. Unemployment Insurance	3501 & 3502	160,923.00	390
8. Workers' Compensation Insurance	3601 & 3602	556,891.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	465,533.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		33,827,551.53	395
12. Less: Teacher and Instructional Aide Salaries and			

Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	5,735.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	33,821,816.53	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	.58	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55	
2. Percentage spent by this district (Part II, Line 15)	.58	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	58,520,405.86	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	55,178,072.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,077,801.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	328,005.04
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	100,694.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	382,238.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	29,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				839,937.04
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				49,260,333.99

Section II - Expenditures Per ADA	2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	3,220.74
B. Expenditures per ADA (Line I.E divided by Line II.A)	15,294.73

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	42,385,692.50	11,689.44
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	42,385,692.50	11,689.44
B. Required effort (Line A.2 times 90%)	38,147,123.25	10,520.50
C. Current year expenditures (Line I.E and Line II.B)	49,260,333.99	15,294.73
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
No adjustments entered.	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)		Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR						
1. Adjusted Beginning Fund Balance	9791-9795	(.01)			217,126.47	217,126.46
2. State Lottery Revenue	8560	579,542.00			230,561.00	810,103.00
3. Other Local Revenue	8600-8799	0.00			0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00			0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00				0.00
6. Total Available (Sum Lines A1 through A5)			579,541.99	0.00	447,687.47	1,027,229.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	445,803.73			0.00	445,803.73
2. Classified Salaries	2000-2999	0.00			0.00	0.00
3. Employee Benefits	3000-3999	133,738.00			0.00	133,738.00
4. Books and Supplies	4000-4999	0.00			167,630.81	167,630.81
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00				0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				153,710.75	153,710.75
6. Capital Outlay	6000-6999	0.00			0.00	0.00
7. Tuition	7100-7199	0.00				0.00
8. Interagency Transfers Out						
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00				0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00				0.00
9. Transfers of Indirect Costs	7300-7399	0.00				0.00
10. Debt Service	7400-7499	0.00				0.00
11. All Other Financing Uses	7630-7699	0.00				0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)			579,541.73	0.00	321,341.56	900,883.29
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	.26		0.00	126,345.91	126,346.17
D. COMMENTS:						

Expenditures are for online curriculum and/or instructional materials from the following vendors: Adacmeic Innovations, CDXjones & Bartlett Publishers, Edgenuity, Mystery Science, Renaissance Learning, ACT, McGraw Hill, TCI and Follett.

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	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	250,000.00	0.00	0.00	(45,755.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(250,000.00)	45,755.00	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								

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	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								
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								

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
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								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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	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								
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								

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
Fund Reconciliation								
TOTALS	250,000.00	(250,000.00)	45,755.00	(45,755.00)	0.00	0.00		