



LITTLE LAKE CITY SCHOOL DISTRICT

2022-23 PROPOSED BUDGET

Where Kids are #1

Presented By:

Liz Seymour
Assistant Superintendent of Business Services

Prepared By:

Michael Montano
Director, Fiscal Services

Table of Contents

1. BUDGET ASSUMPTIONS..... 5

 GENERAL INFORMATION 5

 BUDGET CALENDAR..... 5

 ENROLLMENT PROJECTIONS 6

 AVERAGE DAILY ATTENDANCE 7

 GENERAL FUND REVENUES 8

 Local Control Funding Formula 9

 Other State Revenue 10

 Federal Revenues 11

 Local Revenues 12

 GENERAL FUND EXPENDITURES 13

 Bargaining Units 14

 Employee Benefits 14

OTHER SIGNIFICANT BUDGET ITEMS 15

 Local Control Accountability Plan 15

 Special Education..... 16

 Child Nutrition 17

 Ending Fund Balance (Multi-Year) 18

SUMMARY OF BUDGET ASSUMPTIONS 19

FUND CLASSIFICATIONS 23

 General Fund – Unrestricted 23

 General Fund – Restricted..... 23

 Cafeteria Special Revenue Fund 23

 Deferred Maintenance Fund..... 23

 Capital Project Funds 23

Bond Interest and Redemption Fund	24
Debt Service Fund.....	24
2. SACS FORM – GENERAL FUND.....	26
3. SACS FORM – OTHER FUNDS.....	26
FORM 13 – CAFETERIA SPECIAL REVENUE FUND.....	26
FORM 14 – DEFERRED MAINTENANCE FUND	26
FORM 25 – CAPITAL FACILITIES FUND	26
FORM 35 – COUNTY SCHOOL FACILITIES FUND.....	26
FORM 40 – SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS	26
FORM 51 – BOND INTEREST AND REDEMPTION FUND.....	26
FORM 56 – DEBT SERVICE FUND	26
4. SACS FORM – MULTI-YEAR PROJECTIONS	26
5. SACS FORM – SUPPLEMENTAL FORMS.....	26
FORM CB – SCHOOL DISTRICT CERTIFICATION.....	26
FORM A – AVERAGE DAILY ATTENDANCE	26
FORM CC – WORKERS’ COMPENSATION CERTIFICATION.....	26
FORM CASH - CASHFLOW	26
FORM 01CS – CRITERIA & STANDARDS	26



Little Lake City School District

Where Kids Are #1

Date: June 14, 2022
To: Board Members
CC: William Crean, Ed.D., Superintendent of Schools
From: Liz Seymour, Assistant Superintendent of Business Services
Prepared By: Michael Montano, Director of Fiscal Services
RE: 2022-2023 Proposed Budget Report

School Districts are required by Education Code 42127 to file with the Los Angeles County Office of Education the annual budget no later than June 30th of each year. The proposed budget includes a multi-year projection which covers the current year and subsequent two years.

The Assistant Superintendent, Business Services recommends that the Board of Education adopt the District's 2022-2023 Budget as presented during the June 14, 2022 board meeting. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The budget is based on the Governor's May Revised Budget Proposal. The approval of this report will authorize the 2022-2023 budget appropriations identified within this report.

1. BUDGET ASSUMPTIONS

The District's Budget is formed around a set of basic assumptions and formulas.

GENERAL INFORMATION

Little Lake City School District is an elementary school district including elementary and secondary levels of education under a single Board of Education. The District consists of seven elementary schools and two middle schools and centralized administration.

Elementary Schools

Cresson Elementary
Jersey Ave Elementary
Lakeland Elementary
Lakeview Elementary
Paddison Elementary
Studebaker Elementary
William Orr Elementary

Middle Schools

Lake Center Middle
Lakeside Middle

BUDGET CALENDAR

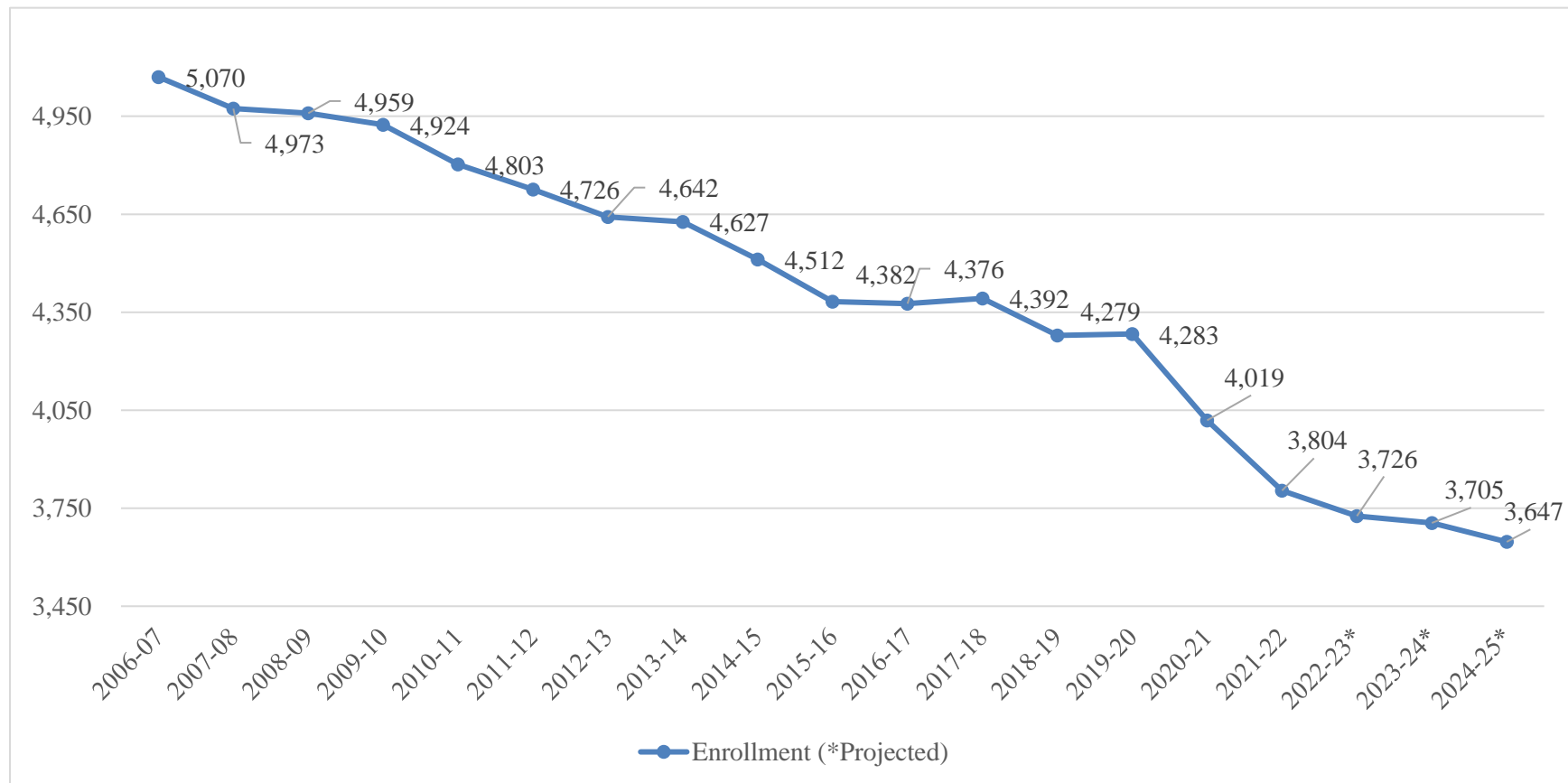
The following dates represent key budgetary information dates for the 2022-23 fiscal year:

June 14, 2022	Public Hearing on Budget
June 28, 2022	Adopt Budget
June 30, 2022	District Budget Due to Los Angeles County Office of Education (LACOE)
December 15, 2022	District First Interim Due to LACOE
March 17, 2023	District Second Interim Due to LACOE

ENROLLMENT PROJECTIONS

Projected enrollment (excluding Expanded Transitional Kindergarten (ETK) for the 2022-23 school year is **3,726**. Enrollment is projected to decline by 2.05% or 78 students.

For the budgeted fiscal years, enrollment projections are determined by reviewing historical enrollment information and incorporating known future factors. The District used a weighted-average method of enrollment from the three previous years by grade level.

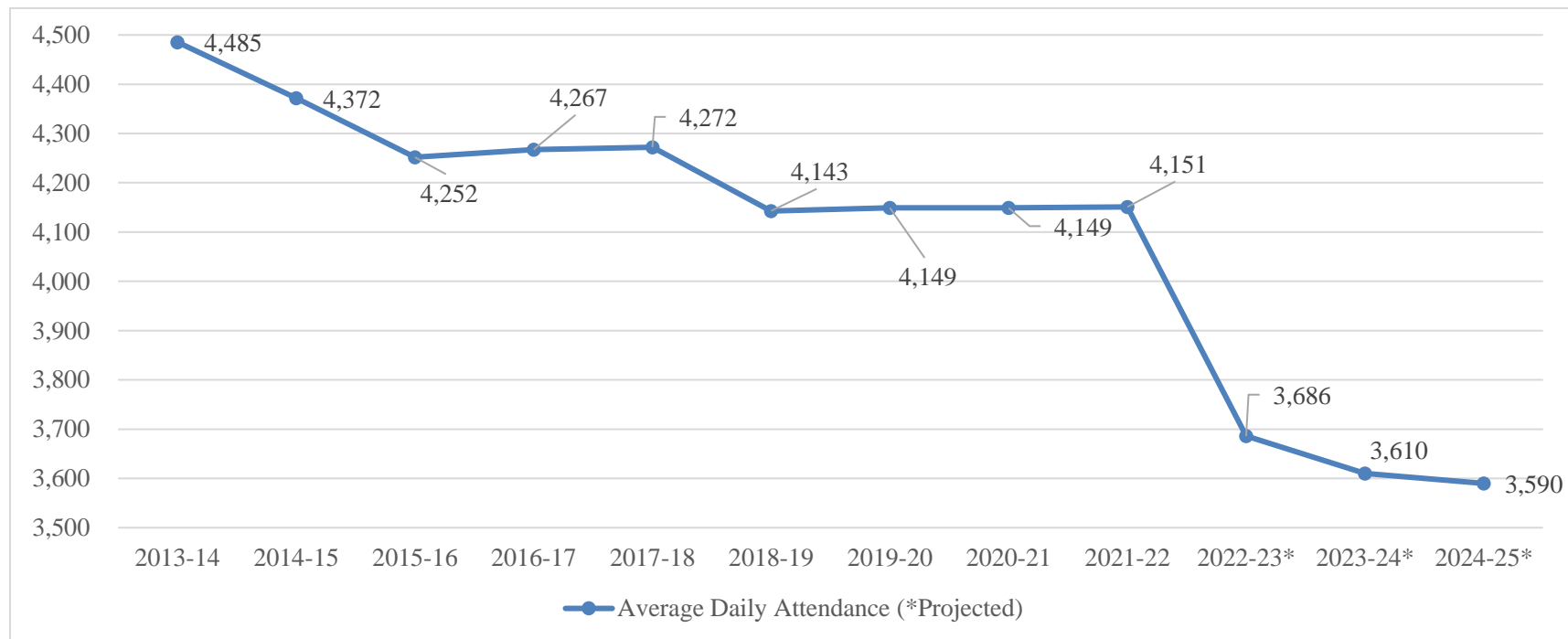


Note: Actual enrollment data is from CalPADS (California Longitudinal Pupil Achievement Data System).

AVERAGE DAILY ATTENDANCE

The ADA for the 2022-23 school year is projected to be 3,610.29. This does not include ADA for students at the County Office of Education or Non-Public Schools. Due to the impact of absences related to COVID-19, the District is utilizing a 96.89% ADA percent to enrollment ADA ratio for the 2022-2023, 2023-2024 and 2024-2025.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. The May Revision includes a proposed solution to address enrollment and ADA losses due to COVID-19. For COVID-19 ADA relief, the May Revision proposes that our 2021-22 ADA be based on the attendance yield from 2019-20 or 2021-22. In 2021-22 the district's attendance yield was 91.83%, a decrease from our 2019-20 attendance yield of 96.89%. This projection is made utilizing the COVID-19 ADA relief and includes a 96.89% attendance yield from 2021-22 to 2024-25. The State allows the LCFF Revenues to be calculated using the higher of current or

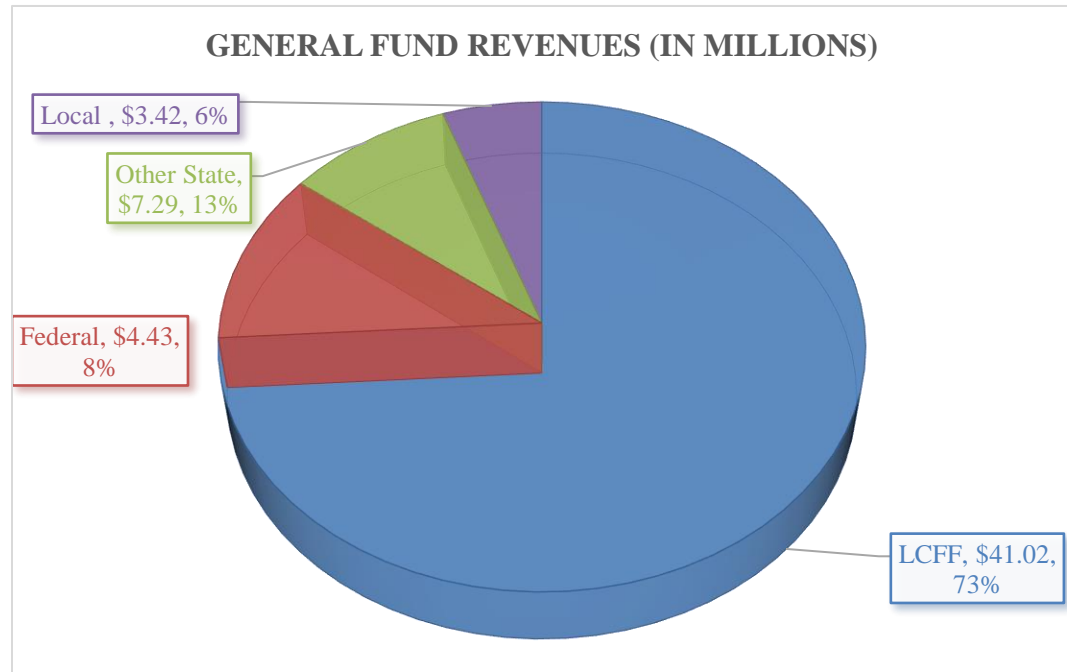


prior year ADA. Therefore, 2022-23 LCFF revenues are calculated using 2021-22 ADA adjusted to a 96.89% attendance yield. The District is also projecting an enrollment decline for 2023-24 and 2024-25 school years; therefore LCFF revenues for these years have been calculated using prior year ADA projections.

GENERAL FUND REVENUES

The major classifications for revenues in the General Fund are:

- **LCFF Revenues** are used to record state aid apportionment for both base and supplemental/concentration funding, County and District local property taxes.
- **Federal Revenues** record the grant and award revenues received directly from the federal government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e. Special Education SELPA distributed Federal IDEA revenues)
- **Other State Revenue** is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.
- **Local Revenues** include the recording of interest earnings, leases, rentals, donations, grants and awards from other than federal or state agencies.



Local Control Funding Formula

Approximately, 73% of the General Fund’s revenues is generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources), Education Protection Account (EPA) tax collections fund LCFF revenue, and the balance is provided to the District as a State apportionment.

Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, the following factors were used to prepare the 2022-23 Budget Assumptions.

Component of LCFF Target Entitlement	
Base Grant	\$32,279,448
K-3 Grade Span Adjustment	1,395,215
Supplemental Grant	4,459,199
Concentration Grant	2,453,705
Add-Ons (TIIG & HTS)	559,758
Total	\$41,147,325

Other State Revenue

The District receives funding from the State in addition to the LCFF. The below table summarizes the various State revenues the District is projected to receiving in the 2022-23 fiscal year.

Program	Amount
State Mental Health	\$364,200
Mandate Cost Reimbursement	136,078
Lottery (Unrestricted)	595,350
Lottery (Restricted)	194,481
ASES	1,154,135
STRS On-Behalf Pension Contribution	2,451,884
Expanded Learning Opportunities	1,849,825
Expanded Learning Opportunities-Paraprofessionals	145,098
Classified School Employee Summer Assistance Program (CSESAP)	95,000
In Person Instruction Grant	300,000
Total State Funding:	\$7,286,051

Federal Revenues

The District receives funding from the Federal Government for various programs. The below table summarizes the Federal revenues the District is projected to receive in the 2022-23 fiscal year.

Program	Amount
Title I, Part A Basic Grants Low-Income and Neglected	\$571,165
Title II, Part A Supporting Effective Instruction Local Grants	119,517
Title III, English Learner Student Program	81,656
Title III, Immigrant Student Program	4,265
Title IV, Part A Student Support and Academic Enrichment Grant	40,365
Title X McKinney-Vento Homeless Children Assistance Grant	50,000
Special Education: IDEA	754,578
American Rescue Plan- Homeless Children & Youth	8,224
Elementary & Secondary School Emergency Relief II (ESSER II) Fund	938,501
Elementary & Secondary School Emergency Relief III (ESSER III) 80%	1,238,779
Elementary & Secondary School Emergency Relief III (ESSER III) 20%	627,460
Total Federal Revenue:	\$4,434,510

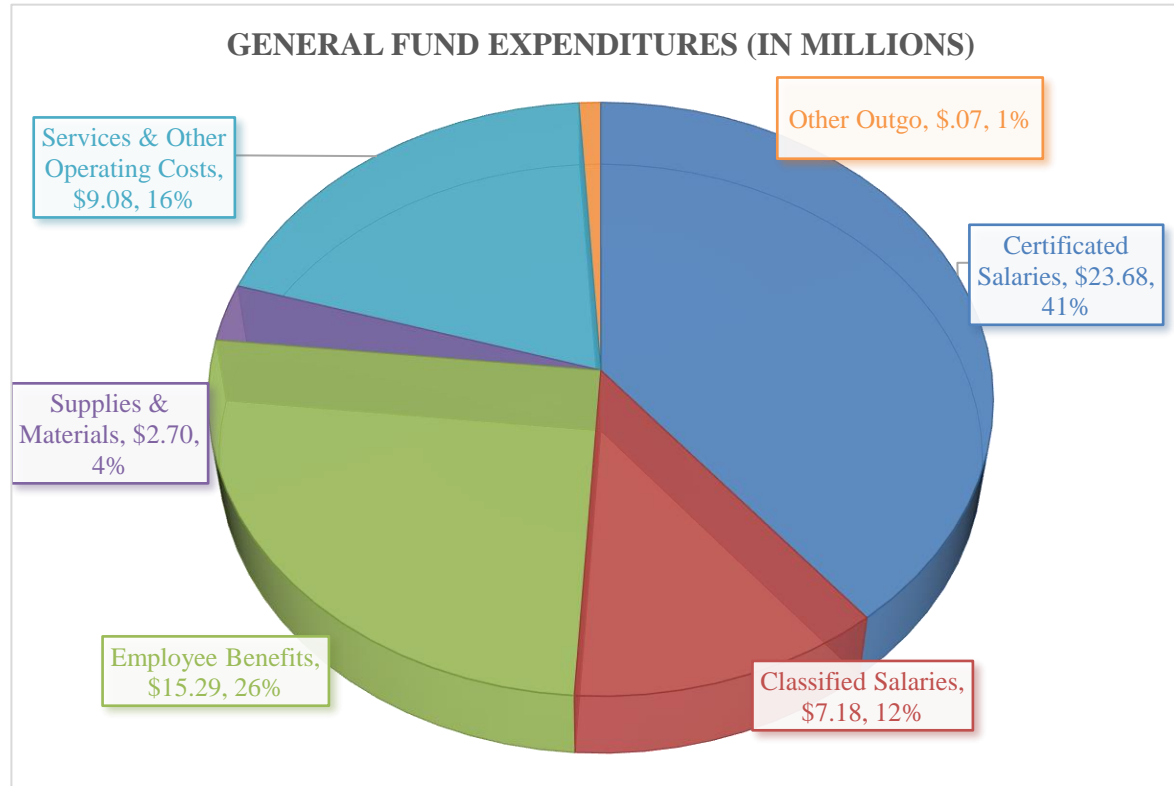
Local Revenues

The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The below table summarizes the various Local revenues the District is projected to receive in the 2022-23 fiscal year.

Program	Amount
Parcel Tax	\$350,216
Leases and Rentals	354,389
Interest	140,000
Stone Soup	290,422
AB602 SELPA Pass-Thru	1,858,036
Community Redevelopment Funds	350,000
Other	75,000
Total Local Revenue	\$3,418,063

GENERAL FUND EXPENDITURES

The pie chart presented indicates that a majority (79%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.



Bargaining Units

The certificated bargaining unit employees are represented by the Little Lake Education Association (LLEA). The agreement will expire as of June 30, 2023. Negotiations will occur during the 2022-23 fiscal year.

The classified bargaining unit employees are represented by the California School Employee Association (CSEA). The agreement will expire as of June 30, 2023. Negotiations will occur during the 2022-23 fiscal year.

Employee Benefits

Employee benefits are budgeted at \$15.29 million of this amount \$9.47 million is applicable to benefits funded with unrestricted monies and \$5.82 million is applicable to benefits funded with categorical/restricted programs.

Statutory benefits were calculated using the following rates:

- STRS – 19.10%
- PERS – 25.37%
- Social Security – 6.20%
- Medicare – 1.45%
- SUI – 0.50%
- Workers' Compensation – 1.34%

OTHER SIGNIFICANT BUDGET ITEMS

Local Control Accountability Plan

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities and describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2022-23 year is projected to be \$41,147,325 of which \$6,912,904 is for the Supplemental and Concentration Grant. This is a decrease of \$1,177,876 in Supplemental & Concentration from final prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's three (4) strategic goals.

Special Education

The LCFF Base contribution associated with providing mandated special education services is budgeted at \$5,800,081 in the 2022-23 fiscal year. Below is a summary of projected revenues and expenditures:

Special Education	Amount
Revenues	
IDEA Basic Local Assistance	\$754,578
Interagency Agreements – SELPA	364,200
AB602 Funding	1,858,036
Total Revenues:	\$2,976,814
Expenditures	
Certificated Salaries	3,161,774
Classified Salaries	1,958,043
Employee Benefits	2,209,067
Books & Supplies	23,800
Services & Other Operating	1,276,979
Other Outgo	147,232
Total Expenditures:	\$8,776,895
LCFF Base Contribution	(\$5,800,081)

Child Nutrition

Below is a summary of projected 2022-2023 revenues and expenditures:

Child Nutrition	Amount
Revenues	
Child Nutrition Federal Revenue	\$2,131,869
Expenditures	
Classified Salaries	\$880,370
Employee Benefits	434,078
Books & Supplies	1,234,609
Services & Other Operating	49,097
Capital Outlay	0
Other Outgo	78,031
Total Expenditures:	2,676,185
Excess (Deficiency)	(\$16,362)

Unrestricted Ending Fund Balance (Multi-Year)

Current inflation, declining enrollment, challenges due to the COVID-19 pandemic and the potential of an economic downturn require that that district consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2022-23 Adopted Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Component	2022-23	2023-24	2024-25
Non-Spendable	\$25,000	\$25,000	\$25,000
Assigned Fund Balance	\$909,351	\$0	\$0
Unassigned Fund Balance	8,243,414	6,263,404	3,551,615
Total Assigned and Unassigned Fund Balance	\$9,177,765	\$6,288,404	\$3,576,615
Minimum Reserve	\$1,750,619	\$1,700,084	\$1,649,209
Reserve Exceeding Minimum Reserve	\$7,427,146	\$4,588,320	\$1,927,406

SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District’s budget assumptions used in preparing its multi-year projections:

Fiscal Year	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget	Comment
Revenue Considerations				
Enrollment & ADA Projections				
Prior Year/Enrollment	3,804	3,726	3,705	
Projected Growth/(Decline)	(78)	(21)	(58)	District anticipates to experience enrollment decline
Projected Enrollment	3,726	3,705	3,647	
Actual/Estimated ADA	3,610.29	3,589.94	3,533.74	Excluding NPS/County ADA
Funded ADA Used	3,685.87	3,610.29	3,589.94	Funded ADA is prior year
Base Grants				
K-3	\$8,624	\$9,088	\$9,453	SSC 22-23 May Revise*
4-6	8,754	9,225	9,596	SSC 22-23 May Revise*
7-8	9,013	9,498	9,880	SSC 22-23 May Revise*
Unduplicated Percentage	66.21%	63.13%	63.12%	

* Excluding \$2.1 Billion additional investment

Fiscal Year	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget	Comment
Lottery Revenue				
Unrestricted Lottery (Rate per ADA)	\$163	\$163	\$163	SSC 22-23 May Revise
Restricted Lottery (Rate per ADA)	\$65	\$65	\$65	SSC 22-23 May Revise
Mandated Block Grant	\$34.94	\$36.82	\$37.98	SSC 22-23 May Revise
Expenditure Considerations				
Health & Welfare Employer Costs	\$5,012,965	\$5,012,965	\$5,012,965	The District is budgeting Health and Welfare at the same cost for all three fiscal years. If the increase above the cap is not negotiated than the cost will drop to \$4,271,645 in 2023-24 and 2024-25.

Fiscal Year	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget	Comment
Statutory Benefits				
Certificated Employees				
STRS	19.10%	19.10%	19.10%	SSC 22-23 May Revise
Medicare	1.45%	1.45%	1.45%	Statutory Rate
SUI	0.50%	0.20%	0.20%	Statutory Rate
Worker's Comp.	1.34%	1.34%	1.34%	Based on experience factor
Total Certificated	22.39%	22.09%	22.09%	
Classified Employees				
PERS	25.37%	25.20%	24.60%	SSC 22-23 May Revise
Medicare	1.45%	1.45%	1.45%	Statutory Rate
SUI	0.50%	0.20%	0.20%	Statutory Rate
Worker's Comp.	1.34%	1.34%	1.34%	Based on experience factor
Total Classified	28.66%	28.19%	27.59%	

Fiscal Year	22-23 Projected Budget	23-24 Projected Budget	24-25 Projected Budget	Comment
Step & Column				
Certificated		\$286,578	\$287,271	Step & Column Matrix
Classified		\$127,092	\$129,341	Step & Column Matrix
Other Expenses	PY + 6.11%	PY + 3.14%	PY + 1.97%	SSC 22-23 May Revise
General Fund Contributions				
Routine Restricted Maintenance	\$1,656,874	\$1,700,084	\$1,649,209	
Special Education	\$5,800,081	\$5,732,667	\$5,732,667	
Other	\$0	\$161,691	\$161,691	
Total General Fund Contributions	\$7,456,955	\$7,594,442	\$7,543,567	

FUND CLASSIFICATIONS

General Fund – Unrestricted

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds and security.

General Fund – Restricted

This fund is used to account for restricted projects or activities within the general fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state and local grants.

Cafeteria Special Revenue Fund

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the State, Federal, and local (reduced and paid) student meal fees. This fund operates on an independent basis and should not directly encroach on the Unrestricted General Fund.

Deferred Maintenance Fund

This fund is used to account for the transactions related to deferred maintenance. Major monies in this fund may be expended only for the following purposes; major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems, exterior and interior painting of school buildings, inspection and sampling of building materials to determine presence of asbestos and/or lead, removal of material containing asbestos and/or lead.

Capital Project Funds

These funds are used to account for the financial resources and expenditures (as designated by Education Code) for the acquisition or construction of major capital facilities projects. Following is a summary of the district funds:

- **Building Fund** – The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.
- **Capital Facilities Fund** – This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.
- **County School Facilities Fund** – The fund is used primarily to account for new school facility construction and modernization projects using funding from designated state apportionments.

- Special Reserve Fund for Capital Outlay Projects - This fund is to provide for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

Bond Interest and Redemption Fund

This fund is administered by the Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

Debt Service Fund

This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.

The following is a table summarizing the projected revenues and expenditures of each fund (rounded to the nearest dollar) for fiscal year 2022-23.

Fund	Fund Name	Beginning Balance	Revenues	Expenditures	Ending Balance
01.0	General Fund	\$16,143,119	\$56,160,949	\$58,353,960	\$13,950,108
13.0	Cafeteria Fund	371,325	2,659,823	2,676,185	354,963
14.0	Deferred Maintenance Fund	1,269,674	135,000	0	1,404,674
25.0	Capital Facilities Fund	1,245,763	6,000	240,000	1,011,763
35.1	County School Facilities Fund	281,924	2,800	0	284,724
40.0	Special Reserve Fund	2,075,351	357,000	196,092	2,236,259
51.0	Bond Interest and Redemption Fund	2,996,329	3,101,421	3,632,038	2,465,712
56.0	Debt Service Fund	6,434	50	0	6,484

2. SACS FORM – GENERAL FUND

3. SACS FORM – OTHER FUNDS

FORM 13 – CAFETERIA SPECIAL REVENUE FUND

FORM 14 – DEFERRED MAINTENANCE FUND

FORM 25 – CAPITAL FACILITIES FUND

FORM 35 – COUNTY SCHOOL FACILITIES FUND

FORM 40 – SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS

FORM 51 – BOND INTEREST AND REDEMPTION FUND

FORM 56 – DEBT SERVICE FUND

4. SACS FORM – MULTI-YEAR PROJECTIONS

5. SACS FORM – SUPPLEMENTAL FORMS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKERS' COMPENSATION CERTIFICATION

FORM CASH - CASHFLOW

FORM 01CS – CRITERIA & STANDARDS

This Page Intentionally Left Blank

GENERAL FUND

This Page Intentionally Left Blank

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	44,174,023.00	0.00	44,174,023.00	41,022,325.00	0.00	41,022,325.00	-7.1%
2) Federal Revenue		8100-8299	0.00	4,677,905.00	4,677,905.00	0.00	4,434,510.00	4,434,510.00	-5.2%
3) Other State Revenue		8300-8599	770,445.00	6,667,533.00	7,437,978.00	731,428.00	6,554,623.00	7,286,051.00	-2.0%
4) Other Local Revenue		8600-8799	555,654.00	2,924,222.00	3,479,876.00	569,389.00	2,848,674.00	3,418,063.00	-1.8%
5) TOTAL, REVENUES			45,500,122.00	14,269,660.00	59,769,782.00	42,323,142.00	13,837,807.00	56,160,949.00	-6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,468,812.00	5,120,218.00	23,589,030.00	18,354,013.00	5,330,094.00	23,684,107.00	0.4%
2) Classified Salaries		2000-2999	3,687,823.00	3,067,621.00	6,755,444.00	4,142,137.00	3,038,191.00	7,180,328.00	6.3%
3) Employee Benefits		3000-3999	9,407,397.00	5,696,965.00	15,104,362.00	9,468,886.00	5,824,815.00	15,293,701.00	1.3%
4) Books and Supplies		4000-4999	584,795.00	1,936,226.00	2,521,021.00	938,148.00	1,762,128.00	2,700,276.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	5,753,168.00	4,893,738.00	10,646,906.00	5,305,751.00	3,770,596.00	9,076,347.00	-14.8%
6) Capital Outlay		6000-6999	0.00	17,667.00	17,667.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	62,856.00	62,856.00	0.00	147,232.00	147,232.00	134.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(404,013.00)	316,628.00	(87,385.00)	(196,547.00)	118,516.00	(78,031.00)	-10.7%
9) TOTAL, EXPENDITURES			37,497,982.00	21,111,919.00	58,609,901.00	38,012,388.00	19,991,572.00	58,003,960.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,002,140.00	(6,842,259.00)	1,159,881.00	4,310,754.00	(6,153,765.00)	(1,843,011.00)	-258.9%
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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,133,768.00)	7,133,768.00	0.00	(7,456,955.00)	7,456,955.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,133,768.00)	6,783,768.00	(350,000.00)	(7,456,955.00)	7,106,955.00	(350,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			868,372.00	(58,491.00)	809,881.00	(3,146,201.00)	953,190.00	(2,193,011.00)	-370.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,455,593.68	3,877,644.58	15,333,238.26	12,323,965.68	3,819,153.58	16,143,119.26	5.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,455,593.68	3,877,644.58	15,333,238.26	12,323,965.68	3,819,153.58	16,143,119.26	5.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,455,593.68	3,877,644.58	15,333,238.26	12,323,965.68	3,819,153.58	16,143,119.26	5.3%
2) Ending Balance, June 30 (E + F1e)			12,323,965.68	3,819,153.58	16,143,119.26	9,177,764.68	4,772,343.58	13,950,108.26	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	5,832.00	0.00	5,832.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	3,258.00	0.00	3,258.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	(.27)	(.27)	0.00	(.27)	(.27)	0.0%
b) Restricted		9740	0.00	3,819,153.85	3,819,153.85	0.00	4,772,343.85	4,772,343.85	25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,482,097.00	0.00	1,482,097.00	909,351.00	0.00	909,351.00	-38.6%
S&C Carry over	0000	9780	1,363,850.00		1,363,850.00			0.00	
LACOE BEST Project	0000	9780	48,876.00		48,876.00			0.00	
Local Donations	0000	9780	69,371.00		69,371.00			0.00	
S&C Carry over	0000	9780			0.00	840,851.00		840,851.00	
Site Donations Carry over	0000	9780			0.00	68,500.00		68,500.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,807,778.68	0.00	10,807,778.68	8,243,413.68	0.00	8,243,413.68	-23.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25,162,748.00	0.00	25,162,748.00	22,556,335.00	0.00	22,556,335.00	-10.4%
Education Protection Account State Aid - Current Year		8012	10,296,346.00	0.00	10,296,346.00	9,101,716.00	0.00	9,101,716.00	-11.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	18,412.00	0.00	18,412.00	18,483.00	0.00	18,483.00	0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	0.00	33.00	28.00	0.00	28.00	-15.2%

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)	
County & District Taxes									
Secured Roll Taxes		8041	4,225,354.00	0.00	4,225,354.00	4,088,841.00	0.00	4,088,841.00	-3.2%
Unsecured Roll Taxes		8042	9,958.00	0.00	9,958.00	16,819.00	0.00	16,819.00	68.9%
Prior Years' Taxes		8043	150,015.00	0.00	150,015.00	160,195.00	0.00	160,195.00	6.8%
Supplemental Taxes		8044	261,624.00	0.00	261,624.00	261,624.00	0.00	261,624.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,572,402.00	0.00	2,572,402.00	3,093,477.00	0.00	3,093,477.00	20.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,602,131.00	0.00	1,602,131.00	1,849,807.00	0.00	1,849,807.00	15.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			44,299,023.00	0.00	44,299,023.00	41,147,325.00	0.00	41,147,325.00	-7.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(125,000.00)		(125,000.00)	(125,000.00)		(125,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			44,174,023.00	0.00	44,174,023.00	41,022,325.00	0.00	41,022,325.00	-7.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	801,235.00	801,235.00	0.00	754,578.00	754,578.00	-5.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		537,842.00	537,842.00		571,165.00	571,165.00	6.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		124,649.00	124,649.00		119,517.00	119,517.00	-4.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		4,265.00	4,265.00	New
Title III, Part A, English Learner Program	4203	8290		102,260.00	102,260.00		81,656.00	81,656.00	-20.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		95,598.00	95,598.00		90,365.00	90,365.00	-5.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,016,321.00	3,016,321.00	0.00	2,812,964.00	2,812,964.00	-6.7%
TOTAL, FEDERAL REVENUE			0.00	4,677,905.00	4,677,905.00	0.00	4,434,510.00	4,434,510.00	-5.2%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	158,759.00	158,759.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	136,142.00	0.00	136,142.00	136,078.00	0.00	136,078.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	634,303.00	212,295.00	846,598.00	595,350.00	194,481.00	789,831.00	-6.7%
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		1,322,638.00	1,322,638.00		1,154,135.00	1,154,135.00	-12.7%
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%

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)	
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		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	4,973,841.00	4,973,841.00	0.00	5,206,007.00	5,206,007.00	4.7%
TOTAL, OTHER STATE REVENUE			770,445.00	6,667,533.00	7,437,978.00	731,428.00	6,554,623.00	7,286,051.00	-2.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	350,216.00	350,216.00	0.00	350,216.00	350,216.00	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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	354,094.00	0.00	354,094.00	354,389.00	0.00	354,389.00	0.1%
Interest		8660	76,209.00	0.00	76,209.00	140,000.00	0.00	140,000.00	83.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	125,351.00	274,329.00	399,680.00	75,000.00	290,422.00	365,422.00	-8.6%
Tuition		8710	0.00	405,542.00	405,542.00	0.00	467,150.00	467,150.00	15.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,544,135.00	1,544,135.00		1,390,886.00	1,390,886.00	-9.9%
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			555,654.00	2,924,222.00	3,479,876.00	569,389.00	2,848,674.00	3,418,063.00	-1.8%
TOTAL, REVENUES			45,500,122.00	14,269,660.00	59,769,782.00	42,323,142.00	13,837,807.00	56,160,949.00	-6.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,957,949.00	3,301,805.00	18,259,754.00	14,795,628.00	3,542,268.00	18,337,896.00	0.4%
Certificated Pupil Support Salaries		1200	1,056,430.00	819,390.00	1,875,820.00	1,078,861.00	752,241.00	1,831,102.00	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,050,115.00	293,685.00	2,343,800.00	2,049,357.00	293,685.00	2,343,042.00	0.0%
Other Certificated Salaries		1900	404,318.00	705,338.00	1,109,656.00	430,167.00	741,900.00	1,172,067.00	5.6%
TOTAL, CERTIFICATED SALARIES			18,468,812.00	5,120,218.00	23,589,030.00	18,354,013.00	5,330,094.00	23,684,107.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,573.00	1,894,319.00	1,902,892.00	389,125.00	1,987,996.00	2,377,121.00	24.9%
Classified Support Salaries		2200	1,304,855.00	506,991.00	1,811,846.00	1,323,237.00	480,774.00	1,804,011.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	461,551.00	187,448.00	648,999.00	489,671.00	185,540.00	675,211.00	4.0%

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)	
Clerical, Technical and Office Salaries		2400	1,784,349.00	206,664.00	1,991,013.00	1,812,987.00	60,827.00	1,873,814.00	-5.9%
Other Classified Salaries		2900	128,495.00	272,199.00	400,694.00	127,117.00	323,054.00	450,171.00	12.3%
TOTAL, CLASSIFIED SALARIES			3,687,823.00	3,067,621.00	6,755,444.00	4,142,137.00	3,038,191.00	7,180,328.00	6.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,068,928.00	3,244,241.00	6,313,169.00	3,475,340.00	3,469,974.00	6,945,314.00	10.0%
PERS		3201-3202	771,926.00	541,379.00	1,313,305.00	940,331.00	587,760.00	1,528,091.00	16.4%
OASDI/Medicare/Alternative		3301-3302	567,973.00	324,659.00	892,632.00	590,907.00	314,114.00	905,021.00	1.4%
Health and Welfare Benefits		3401-3402	4,356,827.00	1,414,842.00	5,771,669.00	3,731,531.00	1,281,434.00	5,012,965.00	-13.1%
Unemployment Insurance		3501-3502	110,221.00	41,068.00	151,289.00	115,704.00	41,693.00	157,397.00	4.0%
Workers' Compensation		3601-3602	306,092.00	110,424.00	416,516.00	301,645.00	110,971.00	412,616.00	-0.9%
OPEB, Allocated		3701-3702	148,862.00	0.00	148,862.00	148,862.00	0.00	148,862.00	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	76,568.00	20,352.00	96,920.00	164,566.00	18,869.00	183,435.00	89.3%
TOTAL, EMPLOYEE BENEFITS			9,407,397.00	5,696,965.00	15,104,362.00	9,468,886.00	5,824,815.00	15,293,701.00	1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	3,813.00	3,813.00	0.00	10,000.00	10,000.00	162.3%
Books and Other Reference Materials		4200	32,243.00	425.00	32,668.00	63,277.00	0.00	63,277.00	93.7%
Materials and Supplies		4300	507,751.00	1,803,812.00	2,311,563.00	846,371.00	1,719,790.00	2,566,161.00	11.0%
Noncapitalized Equipment		4400	44,801.00	128,176.00	172,977.00	28,500.00	32,338.00	60,838.00	-64.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			584,795.00	1,936,226.00	2,521,021.00	938,148.00	1,762,128.00	2,700,276.00	7.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,775,253.00	2,928,632.00	4,703,885.00	1,395,499.00	2,680,161.00	4,075,660.00	-13.4%
Travel and Conferences		5200	99,339.00	28,664.00	128,003.00	166,479.00	96,683.00	263,162.00	105.6%
Dues and Memberships		5300	49,436.00	479.00	49,915.00	43,640.00	435.00	44,075.00	-11.7%
Insurance		5400 - 5450	359,271.00	0.00	359,271.00	352,976.00	0.00	352,976.00	-1.8%
Operations and Housekeeping Services		5500	1,170,664.00	0.00	1,170,664.00	1,136,299.00	0.00	1,136,299.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,361.00	1,044,623.00	1,300,984.00	281,060.00	119,983.00	401,043.00	-69.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,909,788.00	888,597.00	2,798,385.00	1,796,402.00	873,334.00	2,669,736.00	-4.6%
Communications		5900	133,056.00	2,743.00	135,799.00	133,396.00	0.00	133,396.00	-1.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,753,168.00	4,893,738.00	10,646,906.00	5,305,751.00	3,770,596.00	9,076,347.00	-14.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	17,667.00	17,667.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	17,667.00	17,667.00	0.00	0.00	0.00	-100.0%
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	62,856.00	62,856.00	0.00	147,232.00	147,232.00	134.2%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	62,856.00	62,856.00	0.00	147,232.00	147,232.00	134.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(316,628.00)	316,628.00	0.00	(118,516.00)	118,516.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(87,385.00)	0.00	(87,385.00)	(78,031.00)	0.00	(78,031.00)	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(404,013.00)	316,628.00	(87,385.00)	(196,547.00)	118,516.00	(78,031.00)	-10.7%
TOTAL, EXPENDITURES			37,497,982.00	21,111,919.00	58,609,901.00	38,012,388.00	19,991,572.00	58,003,960.00	-1.0%
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%
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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

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)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,133,768.00)	7,133,768.00	0.00	(7,456,955.00)	7,456,955.00	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			(7,133,768.00)	7,133,768.00	0.00	(7,456,955.00)	7,456,955.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,133,768.00)	6,783,768.00	(350,000.00)	(7,456,955.00)	7,106,955.00	(350,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	44,174,023.00	0.00	44,174,023.00	41,022,325.00	0.00	41,022,325.00	-7.1%
2) Federal Revenue		8100-8299	0.00	4,677,905.00	4,677,905.00	0.00	4,434,510.00	4,434,510.00	-5.2%
3) Other State Revenue		8300-8599	770,445.00	6,667,533.00	7,437,978.00	731,428.00	6,554,623.00	7,286,051.00	-2.0%
4) Other Local Revenue		8600-8799	555,654.00	2,924,222.00	3,479,876.00	569,389.00	2,848,674.00	3,418,063.00	-1.8%
5) TOTAL, REVENUES			45,500,122.00	14,269,660.00	59,769,782.00	42,323,142.00	13,837,807.00	56,160,949.00	-6.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,701,564.00	14,331,913.00	37,033,477.00	22,815,784.00	14,901,342.00	37,717,126.00	1.8%
2) Instruction - Related Services	2000-2999		4,424,355.00	2,062,025.00	6,486,380.00	4,470,162.00	1,855,621.00	6,325,783.00	-2.5%
3) Pupil Services	3000-3999		3,067,235.00	1,908,393.00	4,975,628.00	3,289,328.00	1,366,985.00	4,656,313.00	-6.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,958,158.00	511,935.00	4,470,093.00	4,013,636.00	252,347.00	4,265,983.00	-4.6%
8) Plant Services	8000-8999		3,275,559.00	2,234,797.00	5,510,356.00	3,357,778.00	1,468,045.00	4,825,823.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	71,111.00	62,856.00	133,967.00	65,700.00	147,232.00	212,932.00	58.9%
10) TOTAL, EXPENDITURES			37,497,982.00	21,111,919.00	58,609,901.00	38,012,388.00	19,991,572.00	58,003,960.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,002,140.00	(6,842,259.00)	1,159,881.00	4,310,754.00	(6,153,765.00)	(1,843,011.00)	-258.9%
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	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,133,768.00)	7,133,768.00	0.00	(7,456,955.00)	7,456,955.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,133,768.00)	6,783,768.00	(350,000.00)	(7,456,955.00)	7,106,955.00	(350,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			868,372.00	(58,491.00)	809,881.00	(3,146,201.00)	953,190.00	(2,193,011.00)	-370.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,455,593.68	3,877,644.58	15,333,238.26	12,323,965.68	3,819,153.58	16,143,119.26	5.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,455,593.68	3,877,644.58	15,333,238.26	12,323,965.68	3,819,153.58	16,143,119.26	5.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,455,593.68	3,877,644.58	15,333,238.26	12,323,965.68	3,819,153.58	16,143,119.26	5.3%
2) Ending Balance, June 30 (E + F1e)			12,323,965.68	3,819,153.58	16,143,119.26	9,177,764.68	4,772,343.58	13,950,108.26	-13.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	5,832.00	0.00	5,832.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	3,258.00	0.00	3,258.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	(.27)	(.27)	0.00	(.27)	(.27)	0.0%
b) Restricted		9740	0.00	3,819,153.85	3,819,153.85	0.00	4,772,343.85	4,772,343.85	25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,482,097.00	0.00	1,482,097.00	909,351.00	0.00	909,351.00	-38.6%
S&C Carry over	0000	9780	1,363,850.00		1,363,850.00			0.00	
LACOE BEST Project	0000	9780	48,876.00		48,876.00			0.00	
Local Donations	0000	9780	69,371.00		69,371.00			0.00	
S&C Carry over	0000	9780			0.00	840,851.00		840,851.00	
Site Donations Carry over	0000	9780			0.00	68,500.00		68,500.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,807,778.68	0.00	10,807,778.68	8,243,413.68	0.00	8,243,413.68	-23.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5810	Other Restricted Federal	3,063.00	3,063.00
6300	Lottery: Instructional Materials	1,292,354.31	1,476,835.31
6512	Special Ed: Mental Health Services	20,718.84	20,718.84
6546	Mental Health-Related Services	82,207.82	82,207.82
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	158,759.00	158,759.00
7311	Classified School Employee Professional Development Block Grant	3,677.98	3,677.98
7388	SB 117 COVID-19 LEA Response Funds	12,591.78	12,591.78
7425	Expanded Learning Opportunities (ELO) Grant	671,143.24	671,143.24
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	230,092.28	230,092.28
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	95,414.85	528,907.85
9010	Other Restricted Local	1,249,130.75	1,584,346.75
Total, Restricted Balance		3,819,153.85	4,772,343.85

This Page Intentionally Left Blank

CAFERTIA SPECIAL REVENUE FUND

This Page Intentionally Left Blank

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	2,152,672.00	2,131,869.00	-1.0%
3) Other State Revenue		8300-8599	149,837.00	137,609.00	-8.2%
4) Other Local Revenue		8600-8799	347,760.00	390,345.00	12.2%
5) TOTAL, REVENUES			2,650,269.00	2,659,823.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	905,917.00	880,370.00	-2.8%
3) Employee Benefits		3000-3999	477,660.00	434,078.00	-9.1%
4) Books and Supplies		4000-4999	1,105,083.00	1,234,609.00	11.7%
5) Services and Other Operating Expenditures		5000-5999	47,664.00	49,097.00	3.0%
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	87,385.00	78,031.00	-10.7%
9) TOTAL, EXPENDITURES			2,623,709.00	2,676,185.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,560.00	(16,362.00)	-161.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,560.00	(16,362.00)	-161.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,765.00	371,325.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,765.00	371,325.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,765.00	371,325.00	7.7%
2) Ending Balance, June 30 (E + F1e)			371,325.00	354,963.00	-4.4%
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	371,325.00	354,963.00	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,152,672.00	1,948,350.00	-9.5%
Donated Food Commodities		8221	0.00	183,519.00	New
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,152,672.00	2,131,869.00	-1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	149,837.00	137,609.00	-8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			149,837.00	137,609.00	-8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	345,419.00	350,789.00	1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,341.00	8,660.00	269.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	30,896.00	New
TOTAL, OTHER LOCAL REVENUE			347,760.00	390,345.00	12.2%
TOTAL, REVENUES			2,650,269.00	2,659,823.00	0.4%
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	721,869.00	696,322.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	133,128.00	133,128.00	0.0%
Clerical, Technical and Office Salaries		2400	50,920.00	50,920.00	0.0%
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			905,917.00	880,370.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	166,438.00	175,609.00	5.5%
OASDI/Medicare/Alternative		3301-3302	73,494.00	67,385.00	-8.3%
Health and Welfare Benefits		3401-3402	220,290.00	174,841.00	-20.6%
Unemployment Insurance		3501-3502	4,774.00	4,422.00	-7.4%
Workers' Compensation		3601-3602	12,664.00	11,821.00	-6.7%
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			477,660.00	434,078.00	-9.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,816.00	94,985.00	-40.6%
Noncapitalized Equipment		4400	3,563.00	0.00	-100.0%
Food		4700	941,704.00	1,139,624.00	21.0%
TOTAL, BOOKS AND SUPPLIES			1,105,083.00	1,234,609.00	11.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	72.00	733.00	918.1%
Dues and Memberships		5300	549.00	511.00	-6.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,680.00	4,416.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,789.00	26,398.00	33.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,574.00	16,494.00	-26.9%
Communications		5900	0.00	545.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,664.00	49,097.00	3.0%
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	87,385.00	78,031.00	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,385.00	78,031.00	-10.7%
TOTAL, EXPENDITURES			2,623,709.00	2,676,185.00	2.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	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	2,152,672.00	2,131,869.00	-1.0%
3) Other State Revenue		8300-8599	149,837.00	137,609.00	-8.2%
4) Other Local Revenue		8600-8799	347,760.00	390,345.00	12.2%
5) TOTAL, REVENUES			2,650,269.00	2,659,823.00	0.4%
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		2,531,644.00	2,593,738.00	2.5%
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		87,385.00	78,031.00	-10.7%
8) Plant Services	8000-8999		4,680.00	4,416.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,623,709.00	2,676,185.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,560.00	(16,362.00)	-161.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,560.00	(16,362.00)	-161.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	344,765.00	371,325.00	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,765.00	371,325.00	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,765.00	371,325.00	7.7%
2) Ending Balance, June 30 (E + F1e)			371,325.00	354,963.00	-4.4%
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	371,325.00	354,963.00	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	371,325.00	354,963.00
Total, Restricted Balance		371,325.00	354,963.00

This Page Intentionally Left Blank

DEFERRED MAINTENANCE FUND

This Page Intentionally Left Blank

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	125,000.00	125,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,687.00	10,000.00	75.8%
5) TOTAL, REVENUES			130,687.00	135,000.00	3.3%
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)			130,687.00	135,000.00	3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,687.00	135,000.00	3.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,138,986.59	1,269,673.59	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,138,986.59	1,269,673.59	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,138,986.59	1,269,673.59	11.5%
2) Ending Balance, June 30 (E + F1e)			1,269,673.59	1,404,673.59	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,269,673.59	1,404,673.59	10.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
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	125,000.00	125,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			125,000.00	125,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,687.00	10,000.00	75.8%
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			5,687.00	10,000.00	75.8%
TOTAL, REVENUES			130,687.00	135,000.00	3.3%
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	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%
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%
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	125,000.00	125,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,687.00	10,000.00	75.8%
5) TOTAL, REVENUES			130,687.00	135,000.00	3.3%
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)			130,687.00	135,000.00	3.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,687.00	135,000.00	3.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,138,986.59	1,269,673.59	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,138,986.59	1,269,673.59	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,138,986.59	1,269,673.59	11.5%
2) Ending Balance, June 30 (E + F1e)			1,269,673.59	1,404,673.59	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,269,673.59	1,404,673.59	10.6%
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

This Page Intentionally Left Blank

CAPITAL FACILITIES FUND

This Page Intentionally Left Blank

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	46,681.00	6,000.00	-87.1%
5) TOTAL, REVENUES			46,681.00	6,000.00	-87.1%
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	240,000.00	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	240,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,681.00	(234,000.00)	-601.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,681.00	(234,000.00)	-601.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,199,081.72	1,245,762.72	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,081.72	1,245,762.72	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,199,081.72	1,245,762.72	3.9%
2) Ending Balance, June 30 (E + F1e)			1,245,762.72	1,011,762.72	-18.8%
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	1,245,762.72	1,011,762.72	-18.8%
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	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	6,000.00	6,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	40,681.00	0.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				46,681.00	6,000.00
TOTAL, REVENUES				46,681.00	6,000.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	240,000.00	New
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	240,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	240,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	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	46,681.00	6,000.00	-87.1%
5) TOTAL, REVENUES			46,681.00	6,000.00	-87.1%
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	240,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	240,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			46,681.00	(234,000.00)	-601.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			46,681.00	(234,000.00)	-601.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,199,081.72	1,245,762.72	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,081.72	1,245,762.72	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,199,081.72	1,245,762.72	3.9%
2) Ending Balance, June 30 (E + F1e)			1,245,762.72	1,011,762.72	-18.8%
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	1,245,762.72	1,011,762.72	-18.8%
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
9010	Other Restricted Local	1,245,762.72	1,011,762.72
Total, Restricted Balance		1,245,762.72	1,011,762.72

This Page Intentionally Left Blank

COUNTY SCHOOL FACILITIES FUND

This Page Intentionally Left Blank

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	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	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	418,074.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			418,074.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(415,274.00)	2,800.00	-100.7%
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)			(415,274.00)	2,800.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,198.03	281,924.03	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			697,198.03	281,924.03	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,198.03	281,924.03	-59.6%
2) Ending Balance, June 30 (E + F1e)			281,924.03	284,724.03	1.0%
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	32,930.86	35,730.86	8.5%
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	248,993.17	248,993.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,800.00	2,800.00	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			2,800.00	2,800.00	0.0%
TOTAL, REVENUES			2,800.00	2,800.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,992.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	412,082.00	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			418,074.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			418,074.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	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	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	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		418,074.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			418,074.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(415,274.00)	2,800.00	-100.7%
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)			(415,274.00)	2,800.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,198.03	281,924.03	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			697,198.03	281,924.03	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,198.03	281,924.03	-59.6%
2) Ending Balance, June 30 (E + F1e)			281,924.03	284,724.03	1.0%
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	32,930.86	35,730.86	8.5%
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	248,993.17	248,993.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	32,930.86	35,730.86
Total, Restricted Balance		32,930.86	35,730.86

This Page Intentionally Left Blank

SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS

This Page Intentionally Left Blank

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,109.00	7,000.00	-1.5%
5) TOTAL, REVENUES			7,109.00	7,000.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,519.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,709,794.00	10,196,092.00	276.3%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,789,313.00	10,196,092.00	265.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,782,204.00)	(10,189,092.00)	266.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,500,000.00	10,000,000.00	300.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,850,000.00	10,350,000.00	263.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,796.00	160,908.00	137.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,007,554.58	2,075,350.58	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,007,554.58	2,075,350.58	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,007,554.58	2,075,350.58	3.4%
2) Ending Balance, June 30 (E + F1e)			2,075,350.58	2,236,258.58	7.8%
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	2,061,770.63	2,222,678.63	7.8%
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	13,579.95	13,579.95	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	7,109.00	7,000.00	-1.5%
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			7,109.00	7,000.00	-1.5%
TOTAL, REVENUES			7,109.00	7,000.00	-1.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	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	79,519.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,519.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,179.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,685,615.00	10,196,092.00	279.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,709,794.00	10,196,092.00	276.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,789,313.00	10,196,092.00	265.5%
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	350,000.00	350,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	350,000.00	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%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	2,500,000.00	10,000,000.00	300.0%
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			2,500,000.00	10,000,000.00	300.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,850,000.00	10,350,000.00	263.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,109.00	7,000.00	-1.5%
5) TOTAL, REVENUES			7,109.00	7,000.00	-1.5%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,789,313.00	10,196,092.00	265.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,789,313.00	10,196,092.00	265.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,782,204.00)	(10,189,092.00)	266.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,500,000.00	10,000,000.00	300.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,850,000.00	10,350,000.00	263.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			67,796.00	160,908.00	137.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,007,554.58	2,075,350.58	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,007,554.58	2,075,350.58	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,007,554.58	2,075,350.58	3.4%
2) Ending Balance, June 30 (E + F1e)			2,075,350.58	2,236,258.58	7.8%
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	2,061,770.63	2,222,678.63	7.8%
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	13,579.95	13,579.95	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
6230	California Clean Energy Jobs Act	7,210.20	7,210.20
9010	Other Restricted Local	2,054,560.43	2,215,468.43
Total, Restricted Balance		2,061,770.63	2,222,678.63

This Page Intentionally Left Blank

BOND INTEREST and REDEMPTION FUND

This Page Intentionally Left Blank

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	3,101,421.00	3,101,421.00	0.0%
5) TOTAL, REVENUES			3,101,421.00	3,101,421.00	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	3,632,038.00	3,632,038.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,632,038.00	3,632,038.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(530,617.00)	(530,617.00)	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)			(530,617.00)	(530,617.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,506,946.00	2,996,329.00	-54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,506,946.00	2,996,329.00	-54.0%
d) Other Restatements		9795	(2,980,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,946.00	2,996,329.00	-15.0%
2) Ending Balance, June 30 (E + F1e)			2,996,329.00	2,465,712.00	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,996,329.00	2,465,712.00	-17.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	2,996,782.00	2,996,782.00	0.0%
Unsecured Roll		8612	45,704.00	45,704.00	0.0%
Prior Years' Taxes		8613	144.00	144.00	0.0%
Supplemental Taxes		8614	49,747.00	49,747.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	9,044.00	9,044.00	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			3,101,421.00	3,101,421.00	0.0%
TOTAL, REVENUES			3,101,421.00	3,101,421.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,120,000.00	2,120,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,512,038.00	1,512,038.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,632,038.00	3,632,038.00	0.0%
TOTAL, EXPENDITURES			3,632,038.00	3,632,038.00	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					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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					
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	3,101,421.00	3,101,421.00	0.0%
5) TOTAL, REVENUES			3,101,421.00	3,101,421.00	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	3,632,038.00	3,632,038.00	0.0%
10) TOTAL, EXPENDITURES			3,632,038.00	3,632,038.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(530,617.00)	(530,617.00)	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)			(530,617.00)	(530,617.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,506,946.00	2,996,329.00	-54.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,506,946.00	2,996,329.00	-54.0%
d) Other Restatements		9795	(2,980,000.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,526,946.00	2,996,329.00	-15.0%
2) Ending Balance, June 30 (E + F1e)			2,996,329.00	2,465,712.00	-17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	2,996,329.00	2,465,712.00	-17.7%
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

This Page Intentionally Left Blank

DEBT SERVICE FUND

This Page Intentionally Left Blank

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	6,384.23	6,434.23	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384.23	6,434.23	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384.23	6,434.23	0.8%
2) Ending Balance, June 30 (E + F1e)			6,434.23	6,484.23	0.8%
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	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	6,434.23	6,484.23	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	0.0%
TOTAL, REVENUES			50.00	50.00	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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	6,384.23	6,434.23	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384.23	6,434.23	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384.23	6,434.23	0.8%
2) Ending Balance, June 30 (E + F1e)			6,434.23	6,484.23	0.8%
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	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	6,434.23	6,484.23	0.8%
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

This Page Intentionally Left Blank

MULTIYEAR PROJECTIONS – GENERAL FUND

This Page Intentionally Left Blank

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	41,022,325.00	1.08%	41,465,348.00	3.43%	42,886,137.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	731,428.00	0.00%	731,428.00	0.00%	731,428.00
4. Other Local Revenues	8600-8799	569,389.00	0.00%	569,389.00	0.00%	569,389.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(7,456,955.00)	1.84%	(7,594,442.00)	-0.67%	(7,543,567.00)
6. Total (Sum lines A1 thru A5c)		34,866,187.00	0.88%	35,171,723.00	4.18%	36,643,387.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,354,013.00		18,640,591.00
b. Step & Column Adjustment				286,578.00		287,271.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,354,013.00	1.56%	18,640,591.00	1.54%	18,927,862.00
2. Classified Salaries						
a. Base Salaries				4,142,137.00		4,269,229.00
b. Step & Column Adjustment				127,092.00		129,341.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,142,137.00	3.07%	4,269,229.00	3.03%	4,398,570.00
3. Employee Benefits	3000-3999	9,468,886.00	-0.03%	9,466,288.00	-0.10%	9,457,119.00
4. Books and Supplies	4000-4999	938,148.00	3.52%	971,201.00	1.97%	990,334.00
5. Services and Other Operating Expenditures	5000-5999	5,305,751.00	-7.45%	4,910,322.00	17.67%	5,777,837.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(196,547.00)	0.00%	(196,547.00)	0.00%	(196,547.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		38,012,388.00	0.13%	38,061,084.00	3.40%	39,355,175.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,146,201.00)		(2,889,361.00)		(2,711,788.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,323,965.68		9,177,764.68		6,288,403.68
2. Ending Fund Balance (Sum lines C and D1)		9,177,764.68		6,288,403.68		3,576,615.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	909,351.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,243,413.68		6,263,403.68		3,551,615.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,177,764.68		6,288,403.68		3,576,615.68
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,243,413.68		6,263,403.68		3,551,615.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,243,413.68		6,263,403.68		3,551,615.68

F. ASSUMPTIONS

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,434,510.00	0.00%	4,434,510.00	-63.25%	1,629,770.00
3. Other State Revenues	8300-8599	6,554,623.00	-29.05%	4,650,762.00	-63.17%	1,712,816.00
4. Other Local Revenues	8600-8799	2,848,674.00	-12.29%	2,498,674.00	0.00%	2,498,674.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,456,955.00	1.84%	7,594,442.00	-0.67%	7,543,567.00
6. Total (Sum lines A1 thru A5c)		21,294,762.00	-9.94%	19,178,388.00	-30.21%	13,384,827.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,330,094.00		5,100,778.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(229,316.00)		(737,509.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,330,094.00	-4.30%	5,100,778.00	-14.46%	4,363,269.00
2. Classified Salaries						
a. Base Salaries				3,038,191.00		3,038,191.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(159,658.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,038,191.00	0.00%	3,038,191.00	-5.26%	2,878,533.00
3. Employee Benefits	3000-3999	5,824,815.00	-1.22%	5,753,630.00	-3.53%	5,550,786.00
4. Books and Supplies	4000-4999	1,762,128.00	-41.57%	1,029,557.00	2.36%	1,053,855.00
5. Services and Other Operating Expenditures	5000-5999	3,770,596.00	-9.29%	3,420,471.00	-55.96%	1,506,271.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	147,232.00	0.00%	147,232.00	0.00%	147,232.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	118,516.00	0.00%	118,516.00	0.00%	118,516.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,341,572.00	-8.52%	18,608,375.00	-16.07%	15,618,462.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		953,190.00		570,013.00		(2,233,635.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,819,153.58		4,772,343.58		5,342,356.58
2. Ending Fund Balance (Sum lines C and D1)		4,772,343.58		5,342,356.58		3,108,721.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	(.27)				
b. Restricted	9740	4,772,343.85		5,342,356.58		3,108,721.58
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,772,343.58		5,342,356.58		3,108,721.58
(Line D3f must agree with line D2)						
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Adjustments due to various programs (i.e. Expanded Learning Opportunity Grant and ESSER) expiring therefore the extra hourly will decrease in the following budget years.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	41,022,325.00	1.08%	41,465,348.00	3.43%	42,886,137.00
2. Federal Revenues	8100-8299	4,434,510.00	0.00%	4,434,510.00	-63.25%	1,629,770.00
3. Other State Revenues	8300-8599	7,286,051.00	-26.13%	5,382,190.00	-54.59%	2,444,244.00
4. Other Local Revenues	8600-8799	3,418,063.00	-10.24%	3,068,063.00	0.00%	3,068,063.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		56,160,949.00	-3.22%	54,350,111.00	-7.95%	50,028,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,684,107.00		23,741,369.00
b. Step & Column Adjustment				286,578.00		287,271.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(229,316.00)		(737,509.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,684,107.00	0.24%	23,741,369.00	-1.90%	23,291,131.00
2. Classified Salaries						
a. Base Salaries				7,180,328.00		7,307,420.00
b. Step & Column Adjustment				127,092.00		129,341.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(159,658.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,180,328.00	1.77%	7,307,420.00	-0.41%	7,277,103.00
3. Employee Benefits	3000-3999	15,293,701.00	-0.48%	15,219,918.00	-1.39%	15,007,905.00
4. Books and Supplies	4000-4999	2,700,276.00	-25.91%	2,000,758.00	2.17%	2,044,189.00
5. Services and Other Operating Expenditures	5000-5999	9,076,347.00	-8.21%	8,330,793.00	-12.56%	7,284,108.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	147,232.00	0.00%	147,232.00	0.00%	147,232.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(78,031.00)	0.00%	(78,031.00)	0.00%	(78,031.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		58,353,960.00	-2.89%	56,669,459.00	-2.99%	54,973,637.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(2,193,011.00)		(2,319,348.00)		(4,945,423.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,143,119.26		13,950,108.26		11,630,760.26
2. Ending Fund Balance (Sum lines C and D1)		13,950,108.26		11,630,760.26		6,685,337.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	24,999.73		25,000.00		25,000.00
b. Restricted	9740	4,772,343.85		5,342,356.58		3,108,721.58
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	909,351.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,243,413.68		6,263,403.68		3,551,615.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,950,108.26		11,630,760.26		6,685,337.26
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,243,413.68		6,263,403.68		3,551,615.68
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,243,413.16		6,263,403.68		3,551,615.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.13%		11.05%		6.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		3,481.40		3,461.96		3,407.75
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		58,353,960.00		56,669,459.00		54,973,637.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		58,353,960.00		56,669,459.00		54,973,637.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		1,750,618.80		1,700,083.77		1,649,209.11
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		1,750,618.80		1,700,083.77		1,649,209.11
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

This Page Intentionally Left Blank

DISTRICT CERTIFICATION

This Page Intentionally Left Blank

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Little Lake City
School District
Website

Place: Little Lake City School
District

Date: June 10, 2022

Date: June 14, 2022

Time: 06:00 PM

Adoption Date: June 28, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Michael Montano

Telephone: 562-868-8241 ext 2246

Title: Director of Fiscal
Services

E-mail: mmontano@llcsd.net

Criteria and Standards Review Summary

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

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

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

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 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

This Page Intentionally Left Blank

AVERAGE DAILY ATTENDANCE

This Page Intentionally Left Blank

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)	3,493.08	3,493.08	4,150.87	3,481.40	3,610.29	3,685.87
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)	3,493.08	3,493.08	4,150.87	3,481.40	3,610.29	3,685.87
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)	3,493.08	3,493.08	4,150.87	3,481.40	3,610.29	3,685.87
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

This Page Intentionally Left Blank

WORKERS' COMPENSATION CERTIFICATION

This Page Intentionally Left Blank

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:

_____ 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:	Michael Montano
Title:	Director of Fiscal Services
Telephone:	562-868-8241
E-mail:	mmontano@llcsd.net

This Page Intentionally Left Blank

CASHFLOW

This Page Intentionally Left Blank

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			16,143,119.26	16,564,049.89	16,209,310.49	15,418,719.33	14,750,165.33	13,770,347.95	14,868,725.95	14,575,750.95
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,127,817.00	1,127,817.00	3,403,246.00	2,030,070.00	2,030,070.00	4,305,499.00	2,030,070.00	2,210,521.00
Property Taxes	8020-8079		58,259.63	57,073.60	76,732.84	0.00	95,932.00	1,036,282.00	1,687,184.00	48,971.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	1,169,476.00	0.00	0.00	1,169,476.00	0.00
Other State Revenue	8300-8599		0.00	0.00	64,870.00	95,860.00	911,961.62	889,252.00	134,568.00	6,420.00
Other Local Revenue	8600-8799		2,838.00	1,245.00	35,439.00	229,576.00	275,870.00	369,598.00	435,458.00	246,456.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,188,914.63	1,186,135.60	3,580,287.84	3,524,982.00	3,313,833.62	6,600,631.00	5,456,756.00	2,512,368.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		72,681.00	246,695.00	2,104,889.00	2,144,683.00	2,144,683.00	2,168,406.00	2,176,209.00	2,117,332.00
Classified Salaries	2000-2999		45,798.00	354,722.00	547,539.00	662,972.00	676,196.00	595,282.00	687,939.00	643,612.00
Employee Benefits	3000-3999		16,199.00	165,036.00	599,174.00	1,118,309.00	1,113,812.00	1,091,991.00	1,111,721.00	1,154,659.00
Books and Supplies	4000-4999		24,866.00	144,498.00	341,954.00	270,774.00	383,618.00	276,617.00	249,731.00	221,999.00
Services	5000-5999		408,162.00	368,768.00	504,362.00	747,058.00	559,757.00	1,085,407.00	1,283,261.00	768,683.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,031.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			567,706.00	1,279,719.00	4,097,918.00	4,943,796.00	4,878,066.00	5,217,703.00	5,508,861.00	4,956,316.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	8,468,060.00	2,029,239.00	2,003,650.00	1,876,906.00	1,632,700.00	925,565.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	5,832.00	5,832.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		8,502,150.00	2,035,071.00	2,003,650.00	1,876,906.00	1,632,700.00	925,565.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	8,468,092.00	2,235,349.00	2,264,806.00	2,149,867.00	882,440.00	341,150.00	284,550.00	240,870.00	99,860.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		8,468,092.00	2,235,349.00	2,264,806.00	2,149,867.00	882,440.00	341,150.00	284,550.00	240,870.00	99,860.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		34,058.00	(200,278.00)	(261,156.00)	(272,961.00)	750,260.00	584,415.00	(284,550.00)	(240,870.00)	(99,860.00)
E. NET INCREASE/DECREASE (B - C + D)			420,930.63	(354,739.40)	(790,591.16)	(668,554.00)	(979,817.38)	1,098,378.00	(292,975.00)	(2,543,808.00)
F. ENDING CASH (A + E)			16,564,049.89	16,209,310.49	15,418,719.33	14,750,165.33	13,770,347.95	14,868,725.95	14,575,750.95	12,031,942.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			12,031,942.95	12,998,043.95	13,540,222.65	13,453,568.65				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,485,950.00	2,210,521.00	2,210,521.00	4,485,949.00	0.00	0.00	31,658,051.00	31,658,051.00
Property Taxes	8020-8079		503,337.00	729,631.00	1,663,660.00	3,532,210.93	0.00	0.00	9,489,274.00	9,489,274.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(125,000.00)	0.00	0.00	(125,000.00)	(125,000.00)
Federal Revenue	8100-8299		0.00	1,169,476.00	0.00	926,082.00	0.00	0.00	4,434,510.00	4,434,510.00
Other State Revenue	8300-8599		763,954.00	544,613.70	0.00	840,818.00	3,033,733.68	0.00	7,286,051.00	7,286,051.00
Other Local Revenue	8600-8799		277,831.00	335,577.00	307,868.00	401,156.00	499,151.00	0.00	3,418,063.00	3,418,063.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,031,072.00	4,989,818.70	4,182,049.00	10,061,215.93	3,532,884.68	0.00	56,160,949.00	56,160,949.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,141,734.00	2,139,331.00	2,055,759.00	4,171,705.00	0.00	0.00	23,684,107.00	23,684,107.00
Classified Salaries	2000-2999		697,640.00	608,686.00	614,350.00	1,032,668.00	12,924.00	0.00	7,180,328.00	7,180,328.00
Employee Benefits	3000-3999		1,175,835.00	1,153,278.00	1,133,858.00	2,457,932.00	3,001,897.00	0.00	15,293,701.00	15,293,701.00
Books and Supplies	4000-4999		93,820.00	220,396.00	124,465.00	108,177.00	239,361.00	0.00	2,700,276.00	2,700,276.00
Services	5000-5999		950,555.00	320,562.00	322,547.00	1,541,889.00	215,336.00	0.00	9,076,347.00	9,076,347.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		5,387.00	5,387.00	17,724.00	(33,246.00)	23,918.00	0.00	69,201.00	69,201.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	350,000.00	0.00	0.00	350,000.00	350,000.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			5,064,971.00	4,447,640.00	4,268,703.00	9,629,125.00	3,493,436.00	0.00	58,353,960.00	58,353,960.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00	
Accounts Receivable	9200-9299	8,468,060.00	0.00	0.00	0.00	0.00	0.00	0.00	8,468,060.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	5,832.00	0.00	0.00	0.00	0.00	0.00	0.00	5,832.00	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330	3,258.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL		8,502,150.00	0.00	0.00	0.00	25,000.00	0.00	0.00	8,498,892.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	8,468,092.00	0.00	0.00	0.00	0.00	0.00	0.00	8,498,892.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		8,468,092.00	0.00	0.00	0.00	0.00	0.00	0.00	8,498,892.00	
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		34,058.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			966,101.00	542,178.70	(86,654.00)	457,090.93	39,448.68	0.00	(2,193,011.00)	(2,193,011.00)
F. ENDING CASH (A + E)			12,998,043.95	13,540,222.65	13,453,568.65	13,910,659.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									13,950,108.26	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			13,910,659.58	14,902,762.21	15,023,923.81	14,114,608.65	13,617,779.65	12,085,595.65	12,870,517.33	12,479,680.33
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,169,028.00	1,169,028.00	3,349,156.00	2,104,251.00	2,104,251.00	4,284,379.00	2,104,251.00	2,291,295.00
Property Taxes	8020-8079		58,259.63	57,073.60	76,732.84	0.00	95,932.00	1,036,282.00	1,687,184.00	48,971.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	1,169,476.00	0.00	0.00	1,169,476.00	0.00
Other State Revenue	8300-8599		0.00	0.00	64,870.00	95,000.00	766,854.00	369,916.00	0.00	0.00
Other Local Revenue	8600-8799		0.00	0.00	35,439.00	229,576.00	272,953.00	229,576.00	400,453.00	229,576.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,227,287.63	1,226,101.60	3,526,197.84	3,598,303.00	3,239,990.00	5,920,153.00	5,361,364.00	2,569,842.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		73,817.00	244,177.00	2,109,400.00	2,150,760.00	2,150,729.00	2,174,266.00	2,182,140.00	2,122,566.00
Classified Salaries	2000-2999		49,013.00	365,875.00	560,026.00	673,576.00	687,053.00	605,947.00	698,239.00	654,152.00
Employee Benefits	3000-3999		16,195.00	164,453.00	595,328.00	1,114,328.00	1,109,861.00	1,088,102.00	1,107,753.00	1,150,751.00
Books and Supplies	4000-4999		24,866.00	144,498.00	164,954.00	170,774.00	183,618.00	126,617.00	249,731.00	221,999.00
Services	5000-5999		404,870.00	350,599.00	475,002.00	691,796.00	521,593.00	971,418.00	1,168,451.00	697,746.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,031.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			568,761.00	1,269,602.00	3,904,710.00	4,801,234.00	4,652,854.00	4,966,350.00	5,406,314.00	4,897,245.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00
Accounts Receivable	9200-9299	7,885,615.00	2,348,150.00	2,140,502.00	1,347,802.00	1,354,605.00	345,800.00	348,756.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,910,615.00	2,348,150.00	2,140,502.00	1,347,802.00	1,354,605.00	345,800.00	373,756.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,871,166.32	2,014,574.00	1,975,840.00	1,878,605.00	648,503.00	465,120.00	542,637.32	345,887.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		7,871,166.32	2,014,574.00	1,975,840.00	1,878,605.00	648,503.00	465,120.00	542,637.32	345,887.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		39,448.68	333,576.00	164,662.00	(530,803.00)	706,102.00	(119,320.00)	(168,881.32)	(345,887.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			992,102.63	121,161.60	(909,315.16)	(496,829.00)	(1,532,184.00)	784,921.68	(390,837.00)	(2,327,403.00)
F. ENDING CASH (A + E)			14,902,762.21	15,023,923.81	14,114,608.65	13,617,779.65	12,085,595.65	12,870,517.33	12,479,680.33	10,152,277.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			10,152,277.33	10,753,508.33	11,138,552.33	11,109,419.33				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,471,423.00	2,291,295.00	2,291,295.00	4,471,422.00	0.00	0.00	32,101,074.00	32,101,074.00
Property Taxes	8020-8079		503,337.00	729,631.00	1,663,660.00	3,532,210.93	0.00	0.00	9,489,274.00	9,489,274.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(125,000.00)	0.00	0.00	(125,000.00)	(125,000.00)
Federal Revenue	8100-8299		0.00	1,169,476.00	0.00	926,082.00	0.00	0.00	4,434,510.00	4,434,510.00
Other State Revenue	8300-8599		335,668.00	400,877.00	0.00	457,013.00	2,891,992.00	0.00	5,382,190.00	5,382,190.00
Other Local Revenue	8600-8799		277,831.00	229,576.00	268,074.00	395,643.00	499,366.00	0.00	3,068,063.00	3,068,063.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,588,259.00	4,820,855.00	4,223,029.00	9,657,370.93	3,391,358.00	0.00	54,350,111.00	54,350,111.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,147,142.00	2,144,838.00	2,059,997.00	4,181,537.00	0.00	0.00	23,741,369.00	23,741,369.00
Classified Salaries	2000-2999		708,550.00	618,817.00	624,123.00	1,048,216.00	13,833.00	0.00	7,307,420.00	7,307,420.00
Employee Benefits	3000-3999		1,171,876.00	1,149,345.00	1,130,051.00	2,450,325.00	2,971,550.00	0.00	15,219,918.00	15,219,918.00
Books and Supplies	4000-4999		93,820.00	220,396.00	124,465.00	108,177.00	166,843.00	0.00	2,000,758.00	2,000,758.00
Services	5000-5999		860,253.00	297,028.00	295,802.00	1,391,969.00	204,266.00	0.00	8,330,793.00	8,330,793.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		5,387.00	5,387.00	17,724.00	(33,246.00)	23,918.00	0.00	69,201.00	69,201.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,987,028.00	4,435,811.00	4,252,162.00	9,146,978.00	3,380,410.00	0.00	56,669,459.00	56,669,459.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	
Accounts Receivable	9200-9299	7,885,615.00	0.00	0.00	0.00	0.00	0.00	0.00	7,885,615.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
SUBTOTAL		7,910,615.00	0.00	0.00	0.00	0.00	0.00	0.00	7,910,615.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,871,166.32	0.00	0.00	0.00	0.00	0.00	0.00	7,871,166.32	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		7,871,166.32	0.00	0.00	0.00	0.00	0.00	0.00	7,871,166.32	
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		39,448.68	0.00	0.00	0.00	0.00	0.00	0.00	39,448.68	
E. NET INCREASE/DECREASE (B - C + D)			601,231.00	385,044.00	(29,133.00)	510,392.93	10,948.00	0.00	(2,279,899.32)	(2,319,348.00)
F. ENDING CASH (A + E)			10,753,508.33	11,138,552.33	11,109,419.33	11,619,812.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									11,630,760.26	

This Page Intentionally Left Blank

CRITERIA AND STANDARDS REVIEW

This Page Intentionally Left Blank

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):

3,481.40
District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	4,149	4,150	
	Charter School	0		
	Total ADA	4,149	4,150	N/A
Second Prior Year (2020-21)	District Regular	4,151	4,152	
	Charter School	0		
	Total ADA	4,151	4,152	N/A
First Prior Year (2021-22)	District Regular	4,151	4,151	
	Charter School	0	0	
	Total ADA	4,151	4,151	0.0%
Budget Year (2022-23)	District Regular	3,686		
	Charter School	0		
	Total ADA	3,686		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

3,481.4

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular		4,369		
	Charter School		0		
	Total Enrollment	0	4,369	0.0%	Met
Second Prior Year (2020-21)	District Regular		4,079		
	Charter School		0		
	Total Enrollment	0	4,079	0.0%	Met
First Prior Year (2021-22)	District Regular		3,804		
	Charter School				
	Total Enrollment	0	3,804	0.0%	Met

Budget Year (2022-23)		
District Regular		3,726
Charter School		0
Total Enrollment		3,726

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	4,150	4,369	95.0%
	Charter School		0	
	Total ADA/Enrollment	4,150	4,369	
Second Prior Year (2020-21)	District Regular	4,152	4,079	101.8%
	Charter School	0	0	
	Total ADA/Enrollment	4,152	4,079	
First Prior Year (2021-22)	District Regular	3,493	3,804	91.8%
	Charter School			
	Total ADA/Enrollment	3,493	3,804	
Historical Average Ratio:				96.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.7%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	3,481	3,726	93.4%	Met
	Charter School	0	0		
	Total ADA/Enrollment	3,481	3,726		
1st Subsequent Year (2023-24)	District Regular	3,590	3,705	96.9%	Not Met
	Charter School	0	0		
	Total ADA/Enrollment	3,590	3,705		
2nd Subsequent Year (2024-25)	District Regular	3,534	3,647	96.9%	Not Met
	Charter School	0	0		
	Total ADA/Enrollment	3,534	3,647		

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

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

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

Explanation:
(required if NOT met)

The district has used a computed average ADA calculation using prior three year ADA.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,150.87	3,685.87	3,610.29	3,589.94
b. Prior Year ADA (Funded)		4,150.87	3,685.87	3,610.29
c. Difference (Step 1a minus Step 1b)		(465.00)	(75.58)	(20.35)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(11.20%)	(2.05%)	(.56%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		41,147,325.00	41,590,348.00	43,011,137.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		2,699,264.52	2,237,560.72	1,729,047.71
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		-4.6%	3.3%	3.5%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.64% to -3.64%	2.33% to 4.33%	2.46% to 4.46%

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)	8,839,929.00	9,489,274.00	9,489,274.00	9,489,274.00
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)	44,299,023.00	41,147,325.00	41,590,348.00	43,011,137.00
District's Projected Change in LCFF Revenue:		(7.11%)	1.08%	3.42%
LCFF Revenue Standard		-5.64% to -3.64%	2.33% to 4.33%	2.46% to 4.46%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Funded ADA used has decline from prior year hold harmless funded ADA amounts.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	31,508,006.16	36,441,339.28
Second Prior Year (2020-21)	29,457,911.08	33,279,126.94	88.5%
First Prior Year (2021-22)	31,564,032.00	37,497,982.00	84.2%
Historical Average Ratio:			86.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	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):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	31,965,036.00	38,012,388.00	84.1%
1st Subsequent Year (2023-24)	32,376,108.00	38,061,084.00	85.1%	Met
2nd Subsequent Year (2024-25)	32,783,551.00	39,355,175.00	83.3%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The District is projecting to have an increase in purchasing supplies/services and maintain learning platforms that were once absorbed from Federal one-time funds.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.64%)	3.33%	3.46%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-14.64% to 5.36%	-6.67% to 13.33%	-6.54% to 13.46%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-9.64% to 0.36%	-1.67% to 8.33%	-1.54% to 8.46%

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)	4,677,905.00		
Budget Year (2022-23)	4,434,510.00	(5.20%)	No
1st Subsequent Year (2023-24)	4,434,510.00	0.00%	No

2nd Subsequent Year (2024-25)	1,629,770.00	(63.25%)	Yes
-------------------------------	--------------	----------	-----

Explanation:
(required if Yes)

Federal one-time COVID-19 funds from ESSER funds in the amount of \$2.8 million will be fully exhausted by the end of the 2023-2024 fiscal year.

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

First Prior Year (2021-22)	7,437,978.00		
Budget Year (2022-23)	7,286,051.00	(2.04%)	No
1st Subsequent Year (2023-24)	5,382,190.00	(26.13%)	Yes
2nd Subsequent Year (2024-25)	2,444,244.00	(54.59%)	Yes

Explanation:
(required if Yes)

State revenue will decrease in the first and second subsequent years due to one-time money within the Expanded Learning Opportunities Grant being fully spent within the 2022-2023 fiscal year.

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

First Prior Year (2021-22)	3,479,876.00		
Budget Year (2022-23)	3,418,063.00	(1.78%)	No
1st Subsequent Year (2023-24)	3,068,063.00	(10.24%)	Yes
2nd Subsequent Year (2024-25)	3,068,063.00	0.00%	No

Explanation:
(required if Yes)

The district will collect \$350,000 from the final year of Parcel tax income in 2022-2023.

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

First Prior Year (2021-22)	2,521,021.00		
Budget Year (2022-23)	2,700,276.00	7.11%	Yes
1st Subsequent Year (2023-24)	2,000,758.00	(25.91%)	Yes
2nd Subsequent Year (2024-25)	2,044,189.00	2.17%	No

Explanation:
(required if Yes)

The District is projected to utilize remaining ESSER funds for within the 2022-2023 fiscal year that will not continue on in the following two years.

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

First Prior Year (2021-22)	10,646,906.00		
Budget Year (2022-23)	9,076,347.00	(14.75%)	Yes
1st Subsequent Year (2023-24)	8,330,793.00	(8.21%)	Yes
2nd Subsequent Year (2024-25)	7,284,108.00	(12.56%)	Yes

Explanation:
(required if Yes)

The District purchased various services/operating expenses to support in-person and hybrid instruction using Federal one-time funds. Additional operating expenses were provided for health and safety precautions.

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)	15,595,759.00		
Budget Year (2022-23)	15,138,624.00	(2.93%)	Met
1st Subsequent Year (2023-24)	12,884,763.00	(14.89%)	Not Met
2nd Subsequent Year (2024-25)	7,142,077.00	(44.57%)	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	13,167,927.00		
Budget Year (2022-23)	11,776,623.00	(10.57%)	Met
1st Subsequent Year (2023-24)	10,331,551.00	(12.27%)	Not Met
2nd Subsequent Year (2024-25)	9,328,297.00	(9.71%)	Not 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)

Federal one-time COVID-19 funds from ESSER funds in the amount of \$2.8 million will be fully exhausted by the end of the 2023-2024 fiscal year.

Explanation:

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

State revenue will decrease in the first and second subsequent years due to one-time money within the Expanded Learning Opportunities Grant being fully spent within the 2022-2023 fiscal year.

Explanation:

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

The district will collect \$350,000 from the final year of Parcel tax income in 2022-2023.

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

Explanation:

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

The District is projected to utilize remaining ESSER funds for within the 2022-2023 fiscal year that will not continue on in the following two years.

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

The District purchased various services/operating expenses to support in-person and hybrid instruction using Federal one-time funds. Additional operating expenses were provided for health and safety precautions.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? 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) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

53,097,336.00

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

3% Required Budgeted Contribution¹
Minimum
Contribution to the Ongoing and Major
(Line 2c times 3%) Maintenance Account Status

c. Net Budgeted Expenditures and Other Financing Uses

53,097,336.00	1,592,920.08	1,656,874.00	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)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,917,259.66	10,596,697.85	10,807,778.68
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(197,808.75)	0.00	(.52)
	e. Available Reserves (Lines 1a through 1d)	6,719,450.91	10,596,697.85	10,807,778.16
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	52,006,859.86	54,272,510.33	58,959,901.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	52,006,859.86	54,272,510.33	58,959,901.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.9%	19.5%	18.3%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		4.3%	6.5%	6.1%

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	645,081.93	36,463,310.05	N/A	Met
Second Prior Year (2020-21)	3,353,134.09	33,966,639.94	N/A	Met
First Prior Year (2021-22)	868,372.00	37,497,982.00	N/A	Met
Budget Year (2022-23) (Information only)	(3,146,201.00)	38,012,388.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	7,495,691.24	7,457,377.66	.5%	Met
Second Prior Year (2020-21)	7,457,377.66	8,102,459.59	N/A	Met
First Prior Year (2021-22)	8,102,459.59	11,455,593.68	N/A	Met
Budget Year (2022-23) (Information only)	12,323,965.68			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (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.)	3,481	3,462	3,408
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	58,353,960.00	56,669,459.00	54,973,637.00
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)	58,353,960.00	56,669,459.00	54,973,637.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,750,618.80	1,700,083.77	1,649,209.11
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)	1,750,618.80	1,700,083.77	1,649,209.11

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,243,413.68	6,263,403.68	3,551,615.68
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.52)	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)	8,243,413.16	6,263,403.68	3,551,615.68
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.13%	11.05%	6.46%
District's Reserve Standard (Section 10B, Line 7):	1,750,618.80	1,700,083.77	1,649,209.11
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or
-\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(7,133,768.00)			
Budget Year (2022-23)	(7,456,955.00)	323,187.00	4.5%	Met
1st Subsequent Year (2023-24)	(7,598,713.00)	141,758.00	1.9%	Met
2nd Subsequent Year (2024-25)	(7,572,938.00)	(25,775.00)	(.3%)	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)	350,000.00			
Budget Year (2022-23)	350,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	(350,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Parcel Tax of \$350,000 is set to expire in the 2022-2023 fiscal year. The district will not have the transfer in any of the 2 subsequent years.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation	22	Fund 40 Resource 90160 object code 8971	Fund 40 Resource 9016		11,035,000
General Obligation Bonds	22	Bond Interest Redemption Fund (Fund 51)	Fund 51 Object code 7439		35,584,571
Supp Early Retirement Program	on-going	Fund 01	Fund 01, object code 3901 and 3902		183,435
State School Building Loans					
Compensated Absences	on-going	Fund 01 and Fund 13	Fund 01 and Fund 13 multiple object codes		227,600

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

--	--	--	--

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits? No

b. Do benefits continue past age 65? No

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities Data must be entered.

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

Actuarial

	Budget Year	1st Subsequent Year	2nd Subsequent Year
5. OPEB Contributions	(2022-23)	(2023-24)	(2024-25)
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)	148,862.00	148,862.00	148,862.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	148,862.00	148,862.00	148,862.00
d. Number of retirees receiving OPEB benefits	91.00	91.00	91.00

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

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

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

No

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

--

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	212.68	212.63	212.63	212.63

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.

All prior year negotiations have been settled. The District will begin negotiations for the for the 2022-2023fiscal year in the Summer of 2022.

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	250,701		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	3,046,410	3,046,410	2,588,882
3.	Percent of H&W cost paid by employer	100.0%		
4.	Percent projected change in H&W cost over prior year			0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

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

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
----	-------------------------------------------------------------	-----	----	----

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

Yes	Yes	Yes
-----	-----	-----

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	149.38	142.38	142.38	142.38

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.

All prior year negotiations have been settled. The District will begin negotiations for the for the 2022-2023fiscal year in the Summer of 2022.

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

86,725

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

No	No	No
1,277,417	1,277,417	1,277,417
100.0%		
		0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year

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

(2022-23) (2023-24) (2024-25)

1. Are savings from attrition included in the budget and MYPs?

No No No

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

Yes Yes Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	52.95	51	51	51

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear

--	--	--

projections (MYPs)?

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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
Jun 28, 2022

2. Adoption date of the LCAP or an update to the LCAP.

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

Yes

in the Local Control and Accountability Plan and Annual Update Template?

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
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?	Yes

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

Comments:
(optional)

A9, The district personnel changes at the CBO position.