

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: www.lsusd.net

Place: Lakeside Union
School District

Date: June 10, 2022

Date: June 16, 2022

Time: 04:30 PM

Adoption Date: June 23, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Samantha Orahood

Telephone: 619.390.2604

Title: Director of Finance

E-mail: sorahood@lsusd.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 23, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

Information is available through the San Diego County Office of Education/Joint Powers Authority

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

Signed

Date of Meeting: Jun 23, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Samantha Orahood
Title: Director of Finance
Telephone: 619.390.2604
E-mail: sorahood@lsusd.net

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	45,792,418.11	371,639.00	46,164,057.11	48,517,395.00	370,742.00	48,888,137.00	5.9%
2) Federal Revenue		8100-8299	95,546.87	6,152,053.38	6,247,600.25	105,040.00	5,404,436.02	5,509,476.02	-11.8%
3) Other State Revenue		8300-8599	833,623.00	7,180,478.13	8,014,101.13	7,210,829.00	8,464,504.26	15,675,333.26	95.6%
4) Other Local Revenue		8600-8799	1,181,262.05	4,330,364.56	5,511,626.61	1,456,507.00	4,424,771.15	5,881,278.15	6.7%
5) TOTAL, REVENUES			47,902,850.03	18,034,535.07	65,937,385.10	57,289,771.00	18,664,453.43	75,954,224.43	15.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,989,604.47	6,229,029.76	25,218,634.23	20,363,865.85	5,572,944.20	25,936,810.05	2.8%
2) Classified Salaries		2000-2999	4,947,515.80	4,363,694.77	9,311,210.57	5,253,833.56	4,121,221.07	9,375,054.63	0.7%
3) Employee Benefits		3000-3999	11,244,899.22	7,948,898.06	19,193,797.28	12,471,160.13	8,371,034.84	20,842,194.97	8.6%
4) Books and Supplies		4000-4999	779,876.79	1,565,146.58	2,345,023.37	670,758.34	1,251,804.77	1,922,563.11	-18.0%
5) Services and Other Operating Expenditures		5000-5999	4,293,388.35	3,412,251.86	7,705,640.21	3,865,075.25	2,082,636.16	5,947,711.41	-22.8%
6) Capital Outlay		6000-6999	357,218.10	1,840,085.05	2,197,303.15	170,000.00	2,037,331.40	2,207,331.40	0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,770.00	0.00	2,770.00	5,000.00	0.00	5,000.00	80.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,007,696.17)	872,973.93	(134,722.24)	(1,227,207.93)	1,092,375.99	(134,831.94)	0.1%
9) TOTAL, EXPENDITURES			39,607,576.56	26,232,080.01	65,839,656.57	41,572,485.20	24,529,348.43	66,101,833.63	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,295,273.47	(8,197,544.94)	97,728.53	15,717,285.80	(5,864,895.00)	9,852,390.80	9,981.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
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	(8,483,910.85)	8,483,910.85	0.00	(8,624,249.35)	8,624,249.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,483,910.85)	8,483,910.85	0.00	(9,124,249.35)	8,624,249.35	(500,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(188,637.38)	286,365.91	97,728.53	6,593,036.45	2,759,354.35	9,352,390.80	9,469.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,678,738.93	2,208,579.12	12,887,318.05	10,490,101.55	2,494,945.03	12,985,046.58	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,678,738.93	2,208,579.12	12,887,318.05	10,490,101.55	2,494,945.03	12,985,046.58	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,678,738.93	2,208,579.12	12,887,318.05	10,490,101.55	2,494,945.03	12,985,046.58	0.8%
2) Ending Balance, June 30 (E + F1e)			10,490,101.55	2,494,945.03	12,985,046.58	17,083,138.00	5,254,299.38	22,337,437.38	72.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,556,445.97	2,556,445.97	0.00	5,254,299.39	5,254,299.39	105.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	900,000.00	0.00	900,000.00	9,316,631.00	0.00	9,316,631.00	935.2%
Deferred Maintenance	0000	9760	500,000.00		500,000.00			0.00	
Technology Rotation	0000	9760	400,000.00		400,000.00			0.00	
District-wide Energy Project Lease	0000	9760			0.00	1,916,631.00		1,916,631.00	
SPED Uncertainties	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Rotation	0000	9760			0.00	500,000.00		500,000.00	
Phone System Upgrade	0000	9760			0.00	300,000.00		300,000.00	
Deferred Maintenance	0000	9760			0.00	1,500,000.00		1,500,000.00	
Textbook Adoption	0000	9760			0.00	950,000.00		950,000.00	
CERBT	0000	9760			0.00	1,200,000.00		1,200,000.00	
Technology Switches	0000	9760			0.00	550,000.00		550,000.00	
Multi-Year Contracts	0000	9760			0.00	1,400,000.00		1,400,000.00	
d) Assigned									
Other Assignments		9780	7,529,911.85	0.00	7,529,911.85	5,683,451.99	0.00	5,683,451.99	-24.5%
Cash Flow	0000	9780	7,144,024.72		7,144,024.72			0.00	
Unrestricted Lottery	1100	9780	385,887.13		385,887.13			0.00	
Cash Flow	0000	9780			0.00	4,880,623.40		4,880,623.40	

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)	
Unrestricted Lottery	1100	9780			0.00	802,828.59		802,828.59	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,975,189.70	0.00	1,975,189.70	1,998,055.01	0.00	1,998,055.01	1.2%
Unassigned/Unappropriated Amount		9790	0.00	(61,500.94)	(61,500.94)	0.00	(.01)	(.01)	-100.0%
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				
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	22,594,550.00	0.00	22,594,550.00	25,522,815.00	0.00	25,522,815.00	13.0%
Education Protection Account State Aid - Current Year		8012	11,931,492.00	0.00	11,931,492.00	11,476,937.00	0.00	11,476,937.00	-3.8%
State Aid - Prior Years		8019	(51,561.89)	0.00	(51,561.89)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	60,463.00	0.00	60,463.00	61,672.00	0.00	61,672.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,788,607.00	0.00	10,788,607.00	11,004,379.00	0.00	11,004,379.00	2.0%
Unsecured Roll Taxes		8042	285,024.00	0.00	285,024.00	290,724.00	0.00	290,724.00	2.0%
Prior Years' Taxes		8043	4,424.00	0.00	4,424.00	4,512.00	0.00	4,512.00	2.0%
Supplemental Taxes		8044	723,842.00	0.00	723,842.00	738,319.00	0.00	738,319.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	(65,785.00)	0.00	(65,785.00)	(65,785.00)	0.00	(65,785.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	259,467.00	0.00	259,467.00	264,656.00	0.00	264,656.00	2.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			46,530,522.11	0.00	46,530,522.11	49,298,229.00	0.00	49,298,229.00	5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(738,104.00)	0.00	(738,104.00)	(780,834.00)	0.00	(780,834.00)	5.8%

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)	
Property Taxes Transfers		8097	0.00	371,639.00	371,639.00	0.00	370,742.00	370,742.00	-0.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			45,792,418.11	371,639.00	46,164,057.11	48,517,395.00	370,742.00	48,888,137.00	5.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	95,546.87	0.00	95,546.87	105,040.00	0.00	105,040.00	9.9%
Special Education Entitlement		8181	0.00	1,176,212.00	1,176,212.00	0.00	1,119,473.00	1,119,473.00	-4.8%
Special Education Discretionary Grants		8182	0.00	168,092.00	168,092.00	0.00	151,996.00	151,996.00	-9.6%
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		726,969.43	726,969.43		660,000.00	660,000.00	-9.2%
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		71,713.29	71,713.29		85,154.10	85,154.10	18.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		24,053.44	24,053.44		80,433.53	80,433.53	234.4%
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		17,019.94	17,019.94		144,767.57	144,767.57	750.6%
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	3,967,993.28	3,967,993.28	0.00	3,162,611.82	3,162,611.82	-20.3%
TOTAL, FEDERAL REVENUE			95,546.87	6,152,053.38	6,247,600.25	105,040.00	5,404,436.02	5,509,476.02	-11.8%
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	791,015.00	791,015.00	0.00	826,257.00	826,257.00	4.5%
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	69,627.00	69,627.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	139,253.00	0.00	139,253.00	148,384.00	0.00	148,384.00	6.6%
Lottery - Unrestricted and Instructional Materials		8560	692,230.00	276,043.00	968,273.00	692,230.00	276,043.00	968,273.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	2,140.00	6,043,793.13	6,045,933.13	6,370,215.00	7,362,204.26	13,732,419.26	127.1%
TOTAL, OTHER STATE REVENUE			833,623.00	7,180,478.13	8,014,101.13	7,210,829.00	8,464,504.26	15,675,333.26	95.6%
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									

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)	
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	205,253.12	205,253.12	0.00	174,943.43	174,943.43	-14.8%
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Interest		8660	80,000.00	0.00	80,000.00	120,000.00	0.00	120,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Interagency Services		8677	563,840.00	678,212.04	1,242,052.04	563,840.00	667,443.72	1,231,283.72	-0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	517,422.05	385,237.40	902,659.45	752,667.00	100,000.00	852,667.00	-5.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,061,662.00	3,061,662.00		3,482,384.00	3,482,384.00	13.7%
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			1,181,262.05	4,330,364.56	5,511,626.61	1,456,507.00	4,424,771.15	5,881,278.15	6.7%
TOTAL, REVENUES			47,902,850.03	18,034,535.07	65,937,385.10	57,289,771.00	18,664,453.43	75,954,224.43	15.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,371,083.33	6,149,547.45	21,520,630.78	16,840,124.10	5,321,293.20	22,161,417.30	3.0%
Certificated Pupil Support Salaries		1200	1,487,172.35	33,043.31	1,520,215.66	1,509,811.00	30,000.00	1,539,811.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,131,348.79	46,439.00	2,177,787.79	2,013,930.75	37,857.00	2,051,787.75	-5.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	183,794.00	183,794.00	New
TOTAL, CERTIFICATED SALARIES			18,989,604.47	6,229,029.76	25,218,634.23	20,363,865.85	5,572,944.20	25,936,810.05	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	79,016.63	2,253,052.19	2,332,068.82	259,284.08	2,172,637.60	2,431,921.68	4.3%
Classified Support Salaries		2200	1,712,250.84	858,829.61	2,571,080.45	1,828,717.40	842,747.00	2,671,464.40	3.9%
Classified Supervisors' and Administrators' Salaries		2300	595,271.00	106,502.00	701,773.00	596,569.00	107,560.00	704,149.00	0.3%
Clerical, Technical and Office Salaries		2400	1,866,579.86	207,782.53	2,074,362.39	1,944,401.20	122,699.00	2,067,100.20	-0.4%
Other Classified Salaries		2900	694,397.47	937,528.44	1,631,925.91	624,841.88	875,577.47	1,500,419.35	-8.1%
TOTAL, CLASSIFIED SALARIES			4,947,515.80	4,363,694.77	9,311,210.57	5,253,833.56	4,121,221.07	9,375,054.63	0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,165,788.08	4,139,130.40	7,304,918.48	3,776,950.45	4,239,259.45	8,016,209.90	9.7%
PERS		3201-3202	1,008,936.59	742,774.67	1,751,711.26	1,201,160.33	836,083.37	2,037,243.70	16.3%
OASDI/Medicare/Alternative		3301-3302	659,701.98	415,937.01	1,075,638.99	744,123.06	400,832.96	1,144,956.02	6.4%
Health and Welfare Benefits		3401-3402	5,128,103.09	2,254,278.05	7,382,381.14	5,728,347.72	2,496,366.28	8,224,714.00	11.4%
Unemployment Insurance		3501-3502	122,313.73	54,269.96	176,583.69	125,836.73	47,019.19	172,855.92	-2.1%
Workers' Compensation		3601-3602	329,806.64	142,566.86	472,373.50	395,049.36	146,895.07	541,944.43	14.7%

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)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	411,962.96	197,672.11	609,635.07	408,609.48	202,337.52	610,947.00	0.2%
Other Employee Benefits		3901-3902	418,286.15	2,269.00	420,555.15	91,083.00	2,241.00	93,324.00	-77.8%
TOTAL, EMPLOYEE BENEFITS			11,244,899.22	7,948,898.06	19,193,797.28	12,471,160.13	8,371,034.84	20,842,194.97	8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	157,980.12	157,980.12	0.00	567,720.00	567,720.00	259.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	681,195.18	1,344,627.51	2,025,822.69	554,858.34	674,084.77	1,228,743.11	-39.3%
Noncapitalized Equipment		4400	98,681.61	62,538.95	161,220.56	116,100.00	10,000.00	126,100.00	-21.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			779,876.79	1,565,146.58	2,345,023.37	670,758.34	1,251,804.77	1,922,563.11	-18.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	304,781.86	304,781.86	0.00	215,859.00	215,859.00	-29.2%
Travel and Conferences		5200	72,419.39	81,241.54	153,660.93	72,350.00	31,682.80	104,032.80	-32.3%
Dues and Memberships		5300	41,342.03	4,788.16	46,130.19	52,095.00	4,400.00	56,495.00	22.5%
Insurance	5400 - 5450		498,599.69	0.00	498,599.69	535,399.50	0.00	535,399.50	7.4%
Operations and Housekeeping Services		5500	1,261,515.82	7,563.00	1,269,078.82	1,307,257.09	9,996.00	1,317,253.09	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	962,108.86	35,493.76	997,602.62	410,294.22	26,350.00	436,644.22	-56.2%
Transfers of Direct Costs		5710	2,095.05	(2,095.05)	0.00	3,220.00	(3,220.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(270,595.51)	(500.00)	(271,095.51)	(252,586.00)	(1,450.00)	(254,036.00)	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	1,584,713.02	2,967,881.59	4,552,594.61	1,598,875.70	1,784,334.32	3,383,210.02	-25.7%
Communications		5900	141,190.00	13,097.00	154,287.00	138,169.74	14,684.04	152,853.78	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,293,388.35	3,412,251.86	7,705,640.21	3,865,075.25	2,082,636.16	5,947,711.41	-22.8%
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	1,500,000.00	1,500,000.00	0.00	2,037,331.40	2,037,331.40	35.8%
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	357,218.10	340,085.05	697,303.15	170,000.00	0.00	170,000.00	-75.6%
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			357,218.10	1,840,085.05	2,197,303.15	170,000.00	2,037,331.40	2,207,331.40	0.5%
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	2,770.00	0.00	2,770.00	5,000.00	0.00	5,000.00	80.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,770.00	0.00	2,770.00	5,000.00	0.00	5,000.00	80.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(872,973.93)	872,973.93	0.00	(1,060,592.95)	1,060,592.95	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(134,722.24)	0.00	(134,722.24)	(166,614.98)	31,783.04	(134,831.94)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,007,696.17)	872,973.93	(134,722.24)	(1,227,207.93)	1,092,375.99	(134,831.94)	0.1%
TOTAL, EXPENDITURES			39,607,576.56	26,232,080.01	65,839,656.57	41,572,485.20	24,529,348.43	66,101,833.63	0.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	500,000.00	0.00	500,000.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,483,910.85)	8,483,910.85	0.00	(8,624,249.35)	8,624,249.35	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			(8,483,910.85)	8,483,910.85	0.00	(8,624,249.35)	8,624,249.35	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(8,483,910.85)	8,483,910.85	0.00	(9,124,249.35)	8,624,249.35	(500,000.00)	New

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	45,792,418.11	371,639.00	46,164,057.11	48,517,395.00	370,742.00	48,888,137.00	5.9%
2) Federal Revenue		8100-8299	95,546.87	6,152,053.38	6,247,600.25	105,040.00	5,404,436.02	5,509,476.02	-11.8%
3) Other State Revenue		8300-8599	833,623.00	7,180,478.13	8,014,101.13	7,210,829.00	8,464,504.26	15,675,333.26	95.6%
4) Other Local Revenue		8600-8799	1,181,262.05	4,330,364.56	5,511,626.61	1,456,507.00	4,424,771.15	5,881,278.15	6.7%
5) TOTAL, REVENUES			47,902,850.03	18,034,535.07	65,937,385.10	57,289,771.00	18,664,453.43	75,954,224.43	15.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,342,955.72	19,495,657.44	42,838,613.16	26,250,079.80	18,069,107.07	44,319,186.87	3.5%
2) Instruction - Related Services	2000-2999		4,602,530.01	1,381,714.79	5,984,244.80	4,444,215.73	787,767.65	5,231,983.38	-12.6%
3) Pupil Services	3000-3999		4,549,722.11	462,732.34	5,012,454.45	4,687,238.45	385,056.81	5,072,295.26	1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		744.19	5,212.00	5,956.19	630.73	0.00	630.73	-89.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,161,525.55	1,571,872.97	5,733,398.52	3,487,064.02	1,294,664.80	4,781,728.82	-16.6%
8) Plant Services	8000-8999		2,947,328.98	3,314,890.47	6,262,219.45	2,698,256.47	3,992,752.10	6,691,008.57	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,770.00	0.00	2,770.00	5,000.00	0.00	5,000.00	80.5%
10) TOTAL, EXPENDITURES			39,607,576.56	26,232,080.01	65,839,656.57	41,572,485.20	24,529,348.43	66,101,833.63	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,295,273.47	(8,197,544.94)	97,728.53	15,717,285.80	(5,864,895.00)	9,852,390.80	9,981.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
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	(8,483,910.85)	8,483,910.85	0.00	(8,624,249.35)	8,624,249.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,483,910.85)	8,483,910.85	0.00	(9,124,249.35)	8,624,249.35	(500,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(188,637.38)	286,365.91	97,728.53	6,593,036.45	2,759,354.35	9,352,390.80	9,469.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,678,738.93	2,208,579.12	12,887,318.05	10,490,101.55	2,494,945.03	12,985,046.58	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,678,738.93	2,208,579.12	12,887,318.05	10,490,101.55	2,494,945.03	12,985,046.58	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,678,738.93	2,208,579.12	12,887,318.05	10,490,101.55	2,494,945.03	12,985,046.58	0.8%
2) Ending Balance, June 30 (E + F1e)			10,490,101.55	2,494,945.03	12,985,046.58	17,083,138.00	5,254,299.38	22,337,437.38	72.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,556,445.97	2,556,445.97	0.00	5,254,299.39	5,254,299.39	105.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	900,000.00	0.00	900,000.00	9,316,631.00	0.00	9,316,631.00	935.2%
Deferred Maintenance	0000	9760	500,000.00		500,000.00			0.00	
Technology Rotation	0000	9760	400,000.00		400,000.00			0.00	
District-wide Energy Project Lease	0000	9760			0.00	1,916,631.00		1,916,631.00	
SPED Uncertainties	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Rotation	0000	9760			0.00	500,000.00		500,000.00	
Phone System Upgrade	0000	9760			0.00	300,000.00		300,000.00	
Deferred Maintenance	0000	9760			0.00	1,500,000.00		1,500,000.00	
Textbook Adoption	0000	9760			0.00	950,000.00		950,000.00	
CERBT	0000	9760			0.00	1,200,000.00		1,200,000.00	
Technology Switches	0000	9760			0.00	550,000.00		550,000.00	
Multi-Year Contracts	0000	9760			0.00	1,400,000.00		1,400,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,529,911.85	0.00	7,529,911.85	5,683,451.99	0.00	5,683,451.99	-24.5%
Cash Flow	0000	9780	7,144,024.72		7,144,024.72			0.00	
Unrestricted Lottery	1100	9780	385,887.13		385,887.13			0.00	

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)	
Cash Flow	0000	9780			0.00	4,880,623.40		4,880,623.40	
Unrestricted Lottery	1100	9780			0.00	802,828.59		802,828.59	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,975,189.70	0.00	1,975,189.70	1,998,055.01	0.00	1,998,055.01	1.2%
Unassigned/Unappropriated Amount		9790	0.00	(61,500.94)	(61,500.94)	0.00	(.01)	(.01)	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	0.00	3,135,797.00
6266	Educator Effectiveness, FY 2021-22	1,122,597.75	889,084.36
6300	Lottery: Instructional Materials	276,043.00	383,086.00
6510	Special Ed: Early Ed individuals with Exceptional Needs (Infant Program)	122,656.64	122,656.64
6536	Special Ed: Dispute Prevention and Dispute Resolution	8,744.47	0.00
6537	Special Ed: Learning Recovery Support	377,161.48	66,237.89
6546	Mental Health-Related Services	73,826.10	73,826.10
7029	Child Nutrition: Food Service Staff Training Funds	43,877.00	750.00
7388	SB 117 COVID-19 LEA Response Funds	84,739.00	84,739.00
7425	Expanded Learning Opportunities (ELO) Grant	203,100.82	.01
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	18,922.09	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	224,777.62	397,946.89
9010	Other Restricted Local	0.00	100,175.50
Total, Restricted Balance		2,556,445.97	5,254,299.39

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	22,971.48	0.00	0.0%
5) TOTAL, REVENUES			22,971.48	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	70,644.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			70,644.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,672.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,672.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,984.24	311.33	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,984.24	311.33	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,984.24	311.33	-99.4%
2) Ending Balance, June 30 (E + F1e)			311.33	311.33	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	311.33	311.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	450.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	22,521.48	0.00	-100.0%
TOTAL, REVENUES			22,971.48	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	70,644.39	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			70,644.39	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			70,644.39	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,971.48	0.00	0.0%
5) TOTAL, REVENUES			22,971.48	0.00	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		70,644.39	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			70,644.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(47,672.91)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			(47,672.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,984.24	311.33	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,984.24	311.33	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,984.24	311.33	-99.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			311.33	311.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	311.33	311.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	311.33	311.33
Total, Restricted Balance		311.33	311.33

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	16,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,435,795.00	399,180.00	-72.2%
4) Other Local Revenue		8600-8799	2,205,000.00	2,321,082.00	5.3%
5) TOTAL, REVENUES			3,657,595.00	2,720,262.00	-25.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	120,432.00	116,835.00	-3.0%
2) Classified Salaries		2000-2999	1,228,260.37	1,100,437.00	-10.4%
3) Employee Benefits		3000-3999	522,963.67	514,202.90	-1.7%
4) Books and Supplies		4000-4999	119,891.85	45,108.49	-62.4%
5) Services and Other Operating Expenditures		5000-5999	356,110.59	422,418.78	18.6%
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	18,523.41	21,967.61	18.6%
9) TOTAL, EXPENDITURES			2,366,181.89	2,220,969.78	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,291,413.11	499,292.22	-61.3%
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)			1,291,413.11	499,292.22	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,904.09	2,295,317.20	128.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,904.09	2,295,317.20	128.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,904.09	2,295,317.20	128.6%
2) Ending Balance, June 30 (E + F1e)			2,295,317.20	2,794,609.42	21.8%
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	2,291,508.20	2,790,800.42	21.8%
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	3,809.00	3,809.00	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	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,800.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,800.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	271,084.00	306,154.00	12.9%
All Other State Revenue	All Other	8590	1,164,711.00	93,026.00	-92.0%
TOTAL, OTHER STATE REVENUE			1,435,795.00	399,180.00	-72.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,195,000.00	2,311,082.00	5.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,205,000.00	2,321,082.00	5.3%
TOTAL, REVENUES			3,657,595.00	2,720,262.00	-25.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	120,432.00	116,835.00	-3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			120,432.00	116,835.00	-3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	222,246.00	229,772.00	3.4%
Classified Support Salaries		2200	14,178.31	13,694.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	177,752.00	184,029.00	3.5%
Clerical, Technical and Office Salaries		2400	77,486.00	80,198.00	3.5%
Other Classified Salaries		2900	736,598.06	592,744.00	-19.5%
TOTAL, CLASSIFIED SALARIES			1,228,260.37	1,100,437.00	-10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	6,285.00	7,525.00	19.7%
PERS		3201-3202	188,478.85	185,362.05	-1.7%
OASDI/Medicare/Alternative		3301-3302	101,039.21	90,677.25	-10.3%
Health and Welfare Benefits		3401-3402	185,868.13	190,904.00	2.7%
Unemployment Insurance		3501-3502	6,676.28	6,085.50	-8.8%
Workers' Compensation		3601-3602	18,507.13	18,745.10	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	16,109.07	14,904.00	-7.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			522,963.67	514,202.90	-1.7%
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	118,391.85	45,108.49	-61.9%
Noncapitalized Equipment		4400	1,500.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,891.85	45,108.49	-62.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,100.00	10,100.00	98.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,639.59	16,356.78	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,803.00	2,800.00	55.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	288,900.00	264,136.00	-8.6%
Professional/Consulting Services and Operating Expenditures		5800	44,668.00	129,026.00	188.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			356,110.59	422,418.78	18.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	18,523.41	21,967.61	18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,523.41	21,967.61	18.6%
TOTAL, EXPENDITURES			2,366,181.89	2,220,969.78	-6.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,435,795.00	399,180.00	-72.2%
4) Other Local Revenue		8600-8799	2,205,000.00	2,321,082.00	5.3%
5) TOTAL, REVENUES			3,657,595.00	2,720,262.00	-25.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		474,870.07	546,848.39	15.2%
2) Instruction - Related Services	2000-2999		157,507.32	159,222.00	1.1%
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		1,695,450.37	1,473,239.00	-13.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,523.41	21,967.61	18.6%
8) Plant Services	8000-8999		19,830.72	19,692.78	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,366,181.89	2,220,969.78	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,291,413.11	499,292.22	-61.3%
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)			1,291,413.11	499,292.22	-61.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,904.09	2,295,317.20	128.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,904.09	2,295,317.20	128.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,904.09	2,295,317.20	128.6%
2) Ending Balance, June 30 (E + F1e)			2,295,317.20	2,794,609.42	21.8%
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	2,291,508.20	2,790,800.42	21.8%
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	3,809.00	3,809.00	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
2600	Expanded Learning Opportunities Program	1,153,211.00	681,074.00
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,601.25	22,601.25
5059	Child Development: ARP California State Preschool Program One-time Stipend	16,800.00	16,800.00
6130	Child Development: Center-Based Reserve Account	15,061.78	15,061.78
9010	Other Restricted Local	1,083,834.17	2,055,263.39
Total, Restricted Balance		2,291,508.20	2,790,800.42

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,605,769.95	2,660,000.00	-26.2%
3) Other State Revenue		8300-8599	300,000.00	167,000.00	-44.3%
4) Other Local Revenue		8600-8799	101,082.32	118,000.00	16.7%
5) TOTAL, REVENUES			4,006,852.27	2,945,000.00	-26.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	717,794.00	839,938.00	17.0%
3) Employee Benefits		3000-3999	309,446.20	343,695.45	11.1%
4) Books and Supplies		4000-4999	1,304,342.35	1,051,250.00	-19.4%
5) Services and Other Operating Expenditures		5000-5999	22,727.30	35,956.24	58.2%
6) Capital Outlay		6000-6999	81,522.31	43,276.62	-46.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,198.83	112,864.33	-2.9%
9) TOTAL, EXPENDITURES			2,552,030.99	2,426,978.64	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,454,821.28	518,021.36	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,454,821.28	518,021.36	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,354,492.93	2,809,314.21	107.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,354,492.93	2,809,314.21	107.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,354,492.93	2,809,314.21	107.4%
2) Ending Balance, June 30 (E + F1e)			2,809,314.21	3,327,335.57	18.4%
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	2,809,314.21	3,327,335.57	18.4%
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	10,601.38	10,601.38	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	(10,601.38)	(10,601.38)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	
b) in Banks		9120	0.00	0.00	
c) in Revolving Cash Account		9130	0.00	0.00	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,548,659.44	2,660,000.00	-25.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	57,110.51	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,605,769.95	2,660,000.00	-26.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	300,000.00	167,000.00	-44.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			300,000.00	167,000.00	-44.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	85,000.00	106,000.00	24.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,082.32	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			101,082.32	118,000.00	16.7%
TOTAL, REVENUES			4,006,852.27	2,945,000.00	-26.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	564,997.00	668,868.00	18.4%
Classified Supervisors' and Administrators' Salaries		2300	105,080.00	108,153.00	2.9%
Clerical, Technical and Office Salaries		2400	47,717.00	62,915.00	31.9%
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			717,794.00	839,936.00	17.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,628.00	140,887.00	22.9%
OASDI/Medicare/Alternative		3301-3302	55,349.00	61,915.25	11.9%
Health and Welfare Benefits		3401-3402	110,931.00	112,897.00	1.8%
Unemployment Insurance		3501-3502	3,598.00	4,046.50	12.5%
Workers' Compensation		3601-3602	9,909.00	12,463.70	25.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,951.20	7,406.00	-32.4%
Other Employee Benefits		3901-3902	4,080.00	4,080.00	0.0%
TOTAL, EMPLOYEE BENEFITS			309,446.20	343,695.45	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	91,342.35	76,250.00	-16.5%
Noncapitalized Equipment		4400	20,000.00	15,000.00	-25.0%
Food		4700	1,193,000.00	960,000.00	-19.5%
TOTAL, BOOKS AND SUPPLIES			1,304,342.35	1,051,250.00	-19.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	4,000.00	14.3%
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,694.70)	(10,100.00)	-55.5%
Professional/Consulting Services and Operating Expenditures		5800	29,816.00	30,000.00	0.6%
Communications		5900	856.00	806.24	-5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,727.30	35,956.24	58.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	81,522.31	43,276.62	-46.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,522.31	43,276.62	-46.9%
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	116,198.83	112,864.33	-2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,198.83	112,864.33	-2.9%
TOTAL, EXPENDITURES			2,552,030.99	2,426,978.64	-4.9%
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	3,605,769.95	2,660,000.00	-26.2%
3) Other State Revenue		8300-8599	300,000.00	167,000.00	-44.3%
4) Other Local Revenue		8600-8799	101,082.32	118,000.00	16.7%
5) TOTAL, REVENUES			4,006,852.27	2,945,000.00	-26.5%
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		2,410,724.16	2,310,114.31	-4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		116,198.83	112,864.33	-2.9%
8) Plant Services	8000-8999		25,108.00	4,000.00	-84.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,552,030.99	2,426,978.64	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,454,821.28	518,021.36	-64.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,454,821.28	518,021.36	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,354,492.93	2,809,314.21	107.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,354,492.93	2,809,314.21	107.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,354,492.93	2,809,314.21	107.4%
2) Ending Balance, June 30 (E + F1e)			2,809,314.21	3,327,335.57	18.4%
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	2,809,314.21	3,327,335.57	18.4%
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	10,601.38	10,601.38	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(10,601.38)	(10,601.38)	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)	2,746,750.59	3,324,272.57
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	27,836.78	0.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	31,663.84	0.00
5810	Other Restricted Federal	3,063.00	3,063.00
Total, Restricted Balance		2,809,314.21	3,327,335.57

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	7,013.00	35.00	-99.5%
5) TOTAL, REVENUES			7,013.00	35.00	-99.5%
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	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)			7,013.00	35.00	-99.5%
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)			7,013.00	35.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,120.93	10,133.93	224.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,120.93	10,133.93	224.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,120.93	10,133.93	224.7%
2) Ending Balance, June 30 (E + F1e)			10,133.93	10,168.93	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	10,133.93	10,168.93	0.3%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks					
c) in Revolving Cash Account		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee					
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		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	6,978.00	0.00	-100.0%
Interest		8660	35.00	35.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,013.00	35.00	-99.5%
TOTAL, REVENUES			7,013.00	35.00	-99.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,013.00	35.00	-99.5%
5) TOTAL, REVENUES			7,013.00	35.00	-99.5%
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		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)			7,013.00	35.00	-99.5%
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)			7,013.00	35.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,120.93	10,133.93	224.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,120.93	10,133.93	224.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,120.93	10,133.93	224.7%
2) Ending Balance, June 30 (E + F1e)			10,133.93	10,168.93	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,133.93	10,168.93	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	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)			2.00	2.00	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)			2.00	2.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.82	247.82	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.82	247.82	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.82	247.82	0.8%
2) Ending Balance, June 30 (E + F1e)			247.82	249.82	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					
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	247.82	249.82	0.8%
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2.00	2.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2.00	2.00	0.0%
TOTAL, REVENUES			2.00	2.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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) LCFE 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	2.00	2.00	0.0%
5) TOTAL, REVENUES			2.00	2.00	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)			2.00	2.00	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)			2.00	2.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.82	247.82	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.82	247.82	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.82	247.82	0.8%
2) Ending Balance, June 30 (E + F1e)			247.82	249.82	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	247.82	249.82	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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	0.00	-100.0%
5) TOTAL, REVENUES			65,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,732.80	0.00	-100.0%
3) Employee Benefits		3000-3999	2,381.76	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,084,941.13	5,452,935.00	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	638,878.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,115,055.69	6,091,813.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,050,055.69)	(6,091,813.00)	-49.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	13,100,000.00	0.00	-100.0%
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			13,100,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,049,944.31	(6,091,813.00)	-680.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,152,010.15	6,201,954.46	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,152,010.15	6,201,954.46	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,152,010.15	6,201,954.46	20.4%
2) Ending Balance, June 30 (E + F1e)			6,201,954.46	110,141.46	-98.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	65,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	0.00	-100.0%
TOTAL, REVENUES			65,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,732.80	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,732.80	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,084.28	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	355.96	0.00	-100.0%
Health and Welfare Benefits		3401-3402	786.76	0.00	-100.0%
Unemployment Insurance		3501-3502	23.68	0.00	-100.0%
Workers' Compensation		3601-3602	64.84	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	66.24	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,381.76	0.00	-100.0%
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	23,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,000.00	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	12,084,941.13	5,452,935.00	-54.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,084,941.13	5,452,935.00	-54.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	138,316.00	New
Other Debt Service - Principal		7439	0.00	500,562.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	638,878.00	New
TOTAL, EXPENDITURES			12,115,055.69	6,091,813.00	-49.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	13,100,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			13,100,000.00	0.00	-100.0%
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)			13,100,000.00	0.00	-100.0%

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	65,000.00	0.00	-100.0%
5) TOTAL, REVENUES			65,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		12,096,555.69	5,452,935.00	-54.9%
9) Other Outgo	9000-9999	Except 7600-7699	18,500.00	638,878.00	3,353.4%
10) TOTAL, EXPENDITURES			12,115,055.69	6,091,813.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(12,050,055.69)	(6,091,813.00)	-49.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	13,100,000.00	0.00	-100.0%
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			13,100,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,049,944.31	(6,091,813.00)	-680.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,152,010.15	6,201,954.46	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,152,010.15	6,201,954.46	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,152,010.15	6,201,954.46	20.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,201,954.46	110,141.46	-98.2%
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	6,201,954.46	110,141.46
Total, Restricted Balance		6,201,954.46	110,141.46

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	163,007.18	156,500.00	-4.0%
5) TOTAL, REVENUES			163,007.18	156,500.00	-4.0%
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	27,335.21	10,176.00	-62.8%
6) Capital Outlay		6000-6999	1,193,000.00	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			1,220,335.21	10,176.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,057,328.03)	146,324.00	-113.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,057,328.03)	146,324.00	-113.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,720,675.04	663,347.01	-61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,720,675.04	663,347.01	-61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,720,675.04	663,347.01	-61.4%
2) Ending Balance, June 30 (E + F1e)			663,347.01	809,671.01	22.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	663,347.01	809,671.01	22.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,337.00	6,500.00	-37.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	152,670.18	150,000.00	-1.7%
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			163,007.18	156,500.00	-4.0%
TOTAL, REVENUES			163,007.18	156,500.00	-4.0%

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	9,245.00	10,176.00	10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,890.21	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	13,200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,335.21	10,176.00	-62.8%
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	1,193,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,193,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,220,335.21	10,176.00	-99.2%
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) LCFE 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	163,007.18	156,500.00	-4.0%
5) TOTAL, REVENUES			163,007.18	156,500.00	-4.0%
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		13,200.00	0.00	-100.0%
8) Plant Services	8000-8999		1,207,135.21	10,176.00	-99.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,220,335.21	10,176.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,057,328.03)	146,324.00	-113.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,057,328.03)	146,324.00	-113.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,720,675.04	663,347.01	-61.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,720,675.04	663,347.01	-61.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,720,675.04	663,347.01	-61.4%
2) Ending Balance, June 30 (E + F1e)			663,347.01	809,671.01	22.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	663,347.01	809,671.01	22.1%
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	663,347.01	809,671.01
Total, Restricted Balance		663,347.01	809,671.01

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	100,000.00	New
4) Other Local Revenue		8600-8799	120.00	2,225,328.60	1,854,340.5%
5) TOTAL, REVENUES			120.00	2,325,328.60	1,937,673.8%
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	250,000.00	New
6) Capital Outlay		6000-6999	0.00	2,225,208.60	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	2,475,208.60	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			120.00	(149,880.00)	-125,000.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
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	500,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120.00	350,120.00	291,666.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,332.51	17,452.51	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,332.51	17,452.51	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,332.51	17,452.51	0.7%
2) Ending Balance, June 30 (E + F1e)			17,452.51	367,572.51	2,006.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,452.51	367,572.51	2,006.1%
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					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.0%
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.0%
b) in Banks		9120	0.00	0.00	0.0%
c) in Revolving Cash Account		9130	0.00	0.00	0.0%

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	100,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	100,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120.00	120.00	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	2,225,208.60	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120.00	2,225,328.60	1,854,340.5%
TOTAL, REVENUES			120.00	2,325,328.60	1,937,673.8%
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	250,000.00	New
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	250,000.00	New
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	2,225,208.60	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	2,225,208.60	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,475,208.60	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	500,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	New
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	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	500,000.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	100,000.00	New
4) Other Local Revenue		8600-8799	120.00	2,225,328.60	1,854,340.5%
5) TOTAL, REVENUES			120.00	2,325,328.60	1,937,673.8%
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	2,475,208.60	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,475,208.60	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			120.00	(149,880.00)	-125,000.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
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	500,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			120.00	350,120.00	291,666.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,332.51	17,452.51	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,332.51	17,452.51	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,332.51	17,452.51	0.7%
2) Ending Balance, June 30 (E + F1e)			17,452.51	367,572.51	2,006.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,452.51	367,572.51	2,006.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,350,615.00	2,350,615.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,350,615.00	2,350,615.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,350,615.00	2,350,615.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,350,615.00	2,350,615.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2,350,615.00	2,350,615.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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					
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					
All Other Financing Uses		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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,350,615.00	2,350,615.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,350,615.00	2,350,615.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,350,615.00	2,350,615.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,350,615.00	2,350,615.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,350,615.00	2,350,615.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,458,222.00	3,802,378.00	10.0%
2) Federal Revenue		8100-8299	329,900.00	272,566.86	-17.4%
3) Other State Revenue		8300-8599	474,632.86	435,172.14	-8.3%
4) Other Local Revenue		8600-8799	155,740.00	145,266.00	-6.7%
5) TOTAL, REVENUES			4,418,494.86	4,655,383.00	5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,867,884.42	1,989,401.00	6.5%
2) Classified Salaries		2000-2999	486,124.58	442,206.00	-9.0%
3) Employee Benefits		3000-3999	1,065,556.40	1,029,742.00	-3.4%
4) Books and Supplies		4000-4999	241,346.37	173,823.00	-28.0%
5) Services and Other Operating Expenses		5000-5999	1,091,067.88	1,069,973.43	-1.9%
6) Depreciation and Amortization		6000-6999	16,000.00	16,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,767,979.65	4,721,145.43	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(349,484.79)	(65,762.43)	-81.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	155,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(349,484.79)	(65,762.43)	-81.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,831,486.97	2,482,002.18	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,831,486.97	2,482,002.18	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,831,486.97	2,482,002.18	-12.3%
2) Ending Net Position, June 30 (E + F1e)			2,482,002.18	2,416,239.75	-2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	296,569.70	208,899.28	-29.6%
c) Unrestricted Net Position		9790	2,185,432.48	2,207,340.47	1.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G10 + H2) - (I7 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,431,906.00	2,021,284.00	41.2%
Education Protection Account State Aid - Current Year		8012	1,252,017.00	1,000,260.00	-20.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	774,299.00	780,834.00	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,458,222.00	3,802,378.00	10.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	125,703.00	125,703.00	0.0%
Special Education Entitlement		8181	26,294.01	26,294.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	13,787.00	30,715.00	122.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	164,115.99	89,854.86	-45.2%
TOTAL, FEDERAL REVENUE			329,900.00	272,566.86	-17.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,920.00	13,074.00	-6.1%
Lottery - Unrestricted and Instructional Materials		8560	80,849.00	80,564.00	-0.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	50,000.00	50,000.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	329,863.86	291,534.14	-11.6%
TOTAL, OTHER STATE REVENUE			474,632.86	435,172.14	-8.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,913.00	22,651.00	13.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	12,000.00	12,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	123,827.00	110,615.00	-10.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			155,740.00	145,266.00	-6.7%
TOTAL, REVENUES			4,418,494.86	4,655,383.00	5.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,593,244.66	1,637,220.00	2.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	91,111.00	93,574.00	2.7%
Certificated Supervisors' and Administrators' Salaries		1300	122,757.00	217,757.00	77.4%
Other Certificated Salaries		1900	60,771.76	40,850.00	-32.8%
TOTAL, CERTIFICATED SALARIES			1,867,884.42	1,989,401.00	6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	85,104.03	82,819.00	-2.7%
Classified Support Salaries		2200	80,674.00	82,925.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	199,236.14	134,231.00	-32.6%
Other Classified Salaries		2900	121,110.41	142,231.00	17.4%
TOTAL, CLASSIFIED SALARIES			486,124.58	442,206.00	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	446,556.22	480,346.00	7.6%
PERS		3201-3202	84,009.83	73,450.00	-12.6%
OASDI/Medicare/Alternative		3301-3302	66,686.37	64,227.00	-3.7%
Health and Welfare Benefits		3401-3402	418,881.81	359,106.00	-14.3%
Unemployment Insurance		3501-3502	8,631.73	5,282.00	-38.8%
Workers' Compensation		3601-3602	40,790.44	47,331.00	16.0%
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			1,065,556.40	1,029,742.00	-3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	18,693.00	17,833.00	-4.6%
Books and Other Reference Materials		4200	6,000.00	6,000.00	0.0%
Materials and Supplies		4300	193,979.90	120,490.00	-37.9%
Noncapitalized Equipment		4400	22,673.47	29,500.00	30.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			241,346.37	173,823.00	-28.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,320.00	21,000.00	28.7%
Dues and Memberships		5300	8,892.29	16,125.00	81.3%
Insurance		5400-5450	30,494.00	32,372.00	6.2%
Operations and Housekeeping Services		5500	45,663.00	45,663.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,500.00	111,500.00	-41.8%
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	784,838.59	826,313.43	5.3%
Communications		5900	13,360.00	17,000.00	27.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,091,067.88	1,069,973.43	-1.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	16,000.00	16,000.00	0.0%
Amortization Expense--Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			16,000.00	16,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			4,767,979.65	4,721,145.43	-1.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	155,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			155,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	155,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155,000.00	0.00	-100.0%
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	3,458,222.00	3,802,378.00	10.0%
2) Federal Revenue		8100-8299	329,900.00	272,566.86	-17.4%
3) Other State Revenue		8300-8599	474,632.86	435,172.14	-8.3%
4) Other Local Revenue		8600-8799	155,740.00	145,266.00	-6.7%
5) TOTAL, REVENUES			4,418,494.86	4,655,383.00	5.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,856,416.83	2,831,342.43	-0.9%
2) Instruction - Related Services	2000-2999		1,085,526.04	1,137,735.00	4.8%
3) Pupil Services	3000-3999		128,181.28	129,757.00	1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		397,746.50	401,343.00	0.9%
8) Plant Services	8000-8999		300,109.00	220,968.00	-26.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,767,979.65	4,721,145.43	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(349,484.79)	(65,762.43)	-81.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	155,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	155,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(349,484.79)	(65,762.43)	-81.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,831,486.97	2,482,002.18	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,831,486.97	2,482,002.18	-12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,831,486.97	2,482,002.18	-12.3%
2) Ending Net Position, June 30 (E + F1e)			2,482,002.18	2,416,239.75	-2.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	296,569.70	208,899.28	-29.6%
c) Unrestricted Net Position		9790	2,185,432.48	2,207,340.47	1.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	50,000.00	50,000.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	.01	.01
5810	Other Restricted Federal	(.01)	0.00
6266	Educator Effectiveness, FY 2021-22	70,328.29	70,328.29
6300	Lottery: Instructional Materials	73,724.99	76,859.99
6500	Special Education	(.01)	(.01)
6536	Special Ed: Dispute Prevention and Dispute Resolution	2,410.00	2,410.00
6546	Mental Health-Related Services	6,708.00	6,708.00
7311	Classified School Employee Professional Development Block Grant	797.00	797.00
7388	SB 117 COVID-19 LEA Response Funds	1,796.00	1,796.00
7425	Expanded Learning Opportunities (ELO) Grant	81,305.43	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	9,500.00	0.00
Total, Restricted Net Position		296,569.70	208,899.28

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)	4,246.81	4,246.81	4,792.60	4,377.21	4,377.21	4,377.21
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)	4,246.81	4,246.81	4,792.60	4,377.21	4,377.21	4,377.21
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)	4,246.81	4,246.81	4,792.60	4,377.21	4,377.21	4,377.21
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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	25,218,634.23	301	6,738.90	303	25,211,895.33	305	55,489.46		307	25,156,405.87	309
2000 - Classified Salaries	9,311,210.57	311	297,549.64	313	9,013,660.93	315	676,211.00		317	8,337,449.93	319
3000 - Employee Benefits	19,193,797.28	321	132,704.08	323	19,061,093.20	325	508,262.20		327	18,552,831.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,345,023.37	331	206,264.60	333	2,138,758.77	335	508,160.48		337	1,630,598.29	339
5000 - Services . . . & 7300 - Indirect Costs	7,570,917.97	341	8,600.00	343	7,562,317.97	345	880,612.32		347	6,681,705.65	349
TOTAL					62,987,726.20	365	TOTAL			60,358,990.74	369

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

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

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

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

Benefits deducted in Column 2	138,990.98	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	35,000.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	37,054,666.03	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.61	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)61	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	60,358,990.74	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	25,936,810.05	301	0.00	303	25,936,810.05	305	21,440.00		307	25,915,370.05	309
2000 - Classified Salaries	9,375,054.63	311	314,762.47	313	9,060,292.16	315	744,051.00		317	8,316,241.16	319
3000 - Employee Benefits	20,842,194.97	321	121,480.00	323	20,720,714.97	325	596,845.34		327	20,123,869.63	329
4000 - Books, Supplies Equip Replace. (6500)	1,922,563.11	331	191,390.21	333	1,731,172.90	335	431,824.01		337	1,299,348.89	339
5000 - Services . . . & 7300 - Indirect Costs	5,812,879.47	341	51,155.00	343	5,761,724.47	345	603,727.54		347	5,157,996.93	349
TOTAL					63,210,714.55	365	TOTAL			60,812,826.66	369

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

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

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

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

Benefits deducted in Column 2	121,480.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	39,295,192.19	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.65	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)65	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	60,812,826.66	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	48,517,395.00	2.09%	49,530,697.00	-0.26%	49,400,173.00
2. Federal Revenues	8100-8299	105,040.00	0.00%	105,040.00	0.00%	105,040.00
3. Other State Revenues	8300-8599	7,210,829.00	-88.23%	848,598.00	0.74%	854,883.00
4. Other Local Revenues	8600-8799	1,456,507.00	-24.68%	1,097,040.00	0.00%	1,097,040.00
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	(8,624,249.35)	2.96%	(8,879,600.00)	3.00%	(9,146,000.00)
6. Total (Sum lines A1 thru A5c)		48,665,521.65	-12.25%	42,701,775.00	-0.91%	42,311,136.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,363,865.85		20,149,318.85
b. Step & Column Adjustment				371,948.00		379,389.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(586,495.00)		(65,639.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,363,865.85	-1.05%	20,149,318.85	1.56%	20,463,068.85
2. Classified Salaries						
a. Base Salaries				5,253,833.56		5,329,239.56
b. Step & Column Adjustment				97,620.00		99,572.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,214.00)		64,475.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,253,833.56	1.44%	5,329,239.56	3.08%	5,493,286.56
3. Employee Benefits	3000-3999	12,471,160.13	-2.02%	12,218,849.00	2.53%	12,527,651.00
4. Books and Supplies	4000-4999	670,758.34	-0.98%	664,174.00	30.64%	867,657.00
5. Services and Other Operating Expenditures	5000-5999	3,865,075.25	-3.19%	3,741,897.00	0.44%	3,758,299.00
6. Capital Outlay	6000-6999	170,000.00	-88.24%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,000.00	0.00%	5,000.00	0.00%	5,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,227,207.93)	-6.93%	(1,142,208.00)	0.00%	(1,142,208.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,072,485.20	-1.39%	41,486,270.41	2.43%	42,492,754.41

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		6,593,036.45		1,215,504.59		(181,618.41)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,490,101.55		17,083,138.00		18,298,642.59
2. Ending Fund Balance (Sum lines C and D1)		17,083,138.00		18,298,642.59		18,117,024.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,000.00		85,000.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	9,316,631.00				
d. Assigned	9780	5,683,451.99				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,998,055.01				
2. Unassigned/Unappropriated	9790	0.00		18,213,642.59		18,032,024.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,083,138.00		18,298,642.59		18,117,024.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,998,055.01		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		18,213,642.59		18,032,024.18
(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			1,222,600.84		1,252,975.36
c. Unassigned/Unappropriated	9790	249.82				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,998,055.01		19,436,243.43		19,284,999.54

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)
Due to One Time Funding, there may be an estimated reduction of 7 Residential Teacher Subs for the 2023-24 SY. Due to One Time Funding there is an estimated reduction of Campus Student Supervisor FTE and 5 COVID Clerks						

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	370,742.00	0.00%	370,742.00	0.00%	370,742.00
2. Federal Revenues	8100-8299	5,404,436.02	-55.20%	2,421,278.00	-20.23%	1,931,469.00
3. Other State Revenues	8300-8599	8,464,504.26	-44.70%	4,681,185.00	-3.93%	4,497,396.00
4. Other Local Revenues	8600-8799	4,424,771.15	0.00%	4,424,772.00	0.00%	4,424,772.00
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	8,624,249.35	2.79%	8,864,825.00	2.00%	9,042,121.00
6. Total (Sum lines A1 thru A5c)		27,288,702.78	-23.91%	20,762,802.00	-2.39%	20,266,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,572,944.20		4,811,152.20
b. Step & Column Adjustment				116,708.00		119,041.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(878,500.00)		(312,957.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,572,944.20	-13.67%	4,811,152.20	-4.03%	4,617,236.20
2. Classified Salaries						
a. Base Salaries				4,121,221.07		3,590,360.07
b. Step & Column Adjustment				81,169.00		82,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(612,030.00)		(13,654.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,121,221.07	-12.88%	3,590,360.07	1.93%	3,659,497.07
3. Employee Benefits	3000-3999	8,371,034.84	-0.46%	8,332,421.00	0.95%	8,411,347.00
4. Books and Supplies	4000-4999	1,251,804.77	-20.48%	995,441.00	-13.21%	863,947.00
5. Services and Other Operating Expenditures	5000-5999	2,082,636.16	-43.58%	1,174,958.00	6.14%	1,247,128.00
6. Capital Outlay	6000-6999	2,037,331.40	-100.00%	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	1,092,375.99	-7.78%	1,007,376.00	0.00%	1,007,376.00
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)		24,529,348.43	-18.82%	19,911,708.27	-0.53%	19,806,531.27

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)		2,759,354.35		851,093.73		459,968.73
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,494,945.03		5,254,299.38		6,105,393.11
2. Ending Fund Balance (Sum lines C and D1)		5,254,299.38		6,105,393.11		6,565,361.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		85,000.00		85,000.00
b. Restricted	9740	5,254,299.39		6,020,393.11		6,480,361.84
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	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance		5,254,299.38		6,105,393.11		6,565,361.84
(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)
Due to One Time Funds being depleted, there is an estimated reduction of 7 LLM Teachers and Campus Student Supervisor FTE for the 2023-24 SY. Due to One Time Funds being depleted, 2 Roving Custodians and 2 Behavioral Intervention Assistants may be funded from Unrestricted to Unrestricted						

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	48,888,137.00	2.07%	49,901,439.00	-0.26%	49,770,915.00
2. Federal Revenues	8100-8299	5,509,476.02	-54.15%	2,526,318.00	-19.39%	2,036,509.00
3. Other State Revenues	8300-8599	15,675,333.26	-64.72%	5,529,783.00	-3.21%	5,352,279.00
4. Other Local Revenues	8600-8799	5,881,278.15	-6.11%	5,521,812.00	0.00%	5,521,812.00
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%	(14,775.00)	603.07%	(103,879.00)
6. Total (Sum lines A1 thru A5c)		75,954,224.43	-16.44%	63,464,577.00	-1.40%	62,577,636.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,936,810.05		24,960,471.05
b. Step & Column Adjustment				488,656.00		498,430.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,464,995.00)		(378,596.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,936,810.05	-3.76%	24,960,471.05	0.48%	25,080,305.05
2. Classified Salaries						
a. Base Salaries				9,375,054.63		8,919,599.63
b. Step & Column Adjustment				178,789.00		182,363.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(634,244.00)		50,821.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,375,054.63	-4.86%	8,919,599.63	2.61%	9,152,783.63
3. Employee Benefits	3000-3999	20,842,194.97	-1.40%	20,551,270.00	1.89%	20,938,998.00
4. Books and Supplies	4000-4999	1,922,563.11	-13.68%	1,659,615.00	4.34%	1,731,604.00
5. Services and Other Operating Expenditures	5000-5999	5,947,711.41	-17.33%	4,916,855.00	1.80%	5,005,427.00
6. Capital Outlay	6000-6999	2,207,331.40	-99.09%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,000.00	0.00%	5,000.00	0.00%	5,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(134,831.94)	0.00%	(134,832.00)	0.00%	(134,832.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		66,601,833.63	-7.81%	61,397,978.68	1.47%	62,299,285.68
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)		9,352,390.80		2,066,598.32		278,350.32
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,985,046.58		22,337,437.38		24,404,035.70
2. Ending Fund Balance (Sum lines C and D1)		22,337,437.38		24,404,035.70		24,682,386.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	85,000.00		170,000.00		170,000.00
b. Restricted	9740	5,254,299.39		6,020,393.11		6,480,361.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,316,631.00		0.00		0.00
d. Assigned	9780	5,683,451.99		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,998,055.01		0.00		0.00
2. Unassigned/Unappropriated	9790	(.01)		18,213,642.59		18,032,024.18
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,337,437.38		24,404,035.70		24,682,386.02
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,998,055.01		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		18,213,642.59		18,032,024.18
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.01)		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		1,222,600.84		1,252,975.36
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,998,055.00		19,436,243.43		19,284,999.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		31.66%		30.96%
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):						

**Multi-Year Projection Assumptions Sheet
2022-23 BUDGET, JULY 1**

SCHOOL DISTRICT : Lakeside Union

DESCRIPTION	Data in shaded areas noted for information only				
	SDCOE Assumptions	FY 2022-23 (Base Year)	FY 2023-24 (Project YR 1)	FY 2024-25 (Project YR 2)	
COLA - LCFF	Informational	6.56%	5.38%	4.02%	
COLA - DOF Statutory	Informational	6.56%	5.38%	4.02%	
COLA - SSC Estimated Planning	Informational	6.56%	5.38%	4.02%	
COLA - Other Revenues Sources	(Dist Input-Used In Calc)		0.00%	0.00%	
California Consumer Price Index - (SSC Dartboard)	Used In Calc	6.11%	3.14%	1.97%	
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$ 163	\$ 163	\$ 163	
	Restricted	\$ 65	\$ 65	\$ 65	
Interest Rate Treasuries	Informational	3.71%	3.25%	3.08%	
Property Taxes (% increase)	(District Input)	2.00%	2.00%	2.00%	
Projected Budget Reduction <i>(enter amt. as negative to show a reduction as part of the expenditures)</i>	Unrestricted				
	Restricted				
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 25,748,665	\$ 26,473,765	
EPA 8012 (LCFF Calc.)	(District Input)		\$ 10,909,953	\$ 9,849	
Average Daily Attendance (ADA) Projections	(District Input)	4,246.81	4,377.21	4,285.47	
	% Change		3.07%	-2.10%	
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)		2.00%	
Certificated Pupil Support	1200	(District Input)		2.00%	
Certificated Supervisor & Admin	1300	(District Input)		2.00%	
Other Certificated	1900	(District Input)		2.00%	
Instructional Aides	2100	(District Input)		1.50%	
Classified Support	2200	(District Input)		1.50%	
Classified Supervisor & Admin	2300	(District Input)		1.50%	
Clerical, Technical, & Office Staff	2400	(District Input)		1.50%	
Other Classified	2900	(District Input)		1.50%	
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)		0.00%	
Certificated Increases		(District Input)		2.00%	
Classified Increases		(District Input)		1.50%	
Benefits:					
STRS	3100-3102		19.10%	19.10%	
PERS	3200-3202		25.37%	24.60%	
Health & Welfare Increase (% increase)	3400-3402	(District Input)	0.00%	3.00%	
State Unemployment	3500-3502		0.50%	0.50%	
Workers' Comp (% increase)	3600-3602	(District Input)		1.44%	
OPEB Allocated Costs (% increase)	**3711-3712	(District Input)		0.00%	
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)		3.00%	
FY 2022-23 General Fund Beginning Balances (District Input)			Unrestricted	Restricted	Combined
			\$ 17,083,138.00	\$ 5,254,299.38	\$ 22,337,437.38

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

e-mail to: finrep@sdcoe.net

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts.

**Roll up to 3701 and 3702.

Updated 2/11/2022

Sources: Most Recent Darboard and 2022-23 BUDGET, JULY 1 Common Message

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):

4,377.21
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	4,877	4,868	
	Charter School			
	Total ADA	4,877	4,868	0.2%
Second Prior Year (2020-21)	District Regular	4,807	4,807	
	Charter School			
	Total ADA	4,807	4,807	0.0%
First Prior Year (2021-22)	District Regular	4,807	4,793	
	Charter School		0	
	Total ADA	4,807	4,793	0.3%
Budget Year (2022-23)	District Regular	4,377		
	Charter School	0		
	Total ADA	4,377		

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):

4,377.2

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	5,084	5,407		
	Charter School				
	Total Enrollment	5,084	5,407	N/A	Met
Second Prior Year (2020-21)	District Regular	4,980	5,077		
	Charter School				
	Total Enrollment	4,980	5,077	N/A	Met
First Prior Year (2021-22)	District Regular	4,679	4,514		
	Charter School				
	Total Enrollment	4,679	4,514	3.5%	Not Met

Budget Year (2022-23)		
District Regular		4,580
Charter School		
Total Enrollment		4,580

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

COVID-19 had significant and unforeseen effects on the District's enrollment, with the most significant impacts seen at the kindergarten grade level. At the time of the 2020-21 budget adoption, the district was under COVID-19 closures and was not able to anticipate or estimate that CBED enrollment would decline so drastically.

- 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 (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	4,806	5,407	88.9%
	Charter School		0	
	Total ADA/Enrollment	4,806	5,407	
Second Prior Year (2020-21)	District Regular	4,807	5,077	94.7%
	Charter School	0		
	Total ADA/Enrollment	4,807	5,077	
First Prior Year (2021-22)	District Regular	4,247	4,514	94.1%
	Charter School			
	Total ADA/Enrollment	4,247	4,514	

Historical Average Ratio:

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

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	4,377	4,580	95.6%	Not Met
	Charter School	0			
	Total ADA/Enrollment	4,377	4,580		
1st Subsequent Year (2023-24)	District Regular	4,285	4,484	95.6%	Not Met
	Charter School				
	Total ADA/Enrollment	4,285	4,484		
2nd Subsequent Year (2024-25)	District Regular	4,279	4,477	95.6%	Not Met
	Charter School				
	Total ADA/Enrollment	4,279	4,477		

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's historical average ratio is skewed in 2020-21. fiscal year 2020-21 data is skewed due to the use of 2019-20 aDA for 2020-21 ADA because of the COVID-19 pandemic.

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)	4,792.60	4,377.21	4,285.47	4,278.78
b. Prior Year ADA (Funded)		4,792.60	4,377.21	4,285.47
c. Difference (Step 1a minus Step 1b)		(415.39)	(91.74)	(6.69)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(8.67%)	(2.10%)	(.16%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		47,371,526.00	48,384,828.00	48,254,304.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		3,107,572.11	2,603,103.75	1,939,823.02
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)		-2.1%	3.3%	3.9%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.11% to -1.11%	2.28% to 4.28%	2.86% to 4.86%

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)	12,056,042.00	12,298,477.00	12,545,762.00	12,797,993.00
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)	46,582,084.00	49,298,229.00	50,350,249.00	50,266,774.00
District's Projected Change in LCFF Revenue:		5.83%	2.13%	(.17%)
LCFF Revenue Standard		-3.11% to -1.11%	2.28% to 4.28%	2.86% to 4.86%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

An increase of COLA for budget year 2021-22 causes the status to not be met. For budget year 2024-25, the status is expected not to be met due to a decline of enrollment.

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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	35,913,259.74	39,207,145.53	91.6%
Second Prior Year (2020-21)	34,773,952.00	38,239,252.18	90.9%
First Prior Year (2021-22)	35,182,019.49	39,607,576.56	88.8%
Historical Average Ratio:			90.5%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	38,088,859.54	41,572,485.20	91.6%	Met
1st Subsequent Year (2023-24)	37,697,407.41	40,986,270.41	92.0%	Met
2nd Subsequent Year (2024-25)	38,484,006.41	41,992,754.41	91.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.11%)	3.28%	3.86%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-12.11% to 7.89%	-6.72% to 13.28%	-6.14% to 13.86%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-7.11% to 2.89%	-1.72% to 8.28%	-1.14% to 8.86%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	6,247,600.25		
Budget Year (2022-23)	5,509,476.02	(11.81%)	Yes
1st Subsequent Year (2023-24)	2,526,318.00	(54.15%)	Yes

2nd Subsequent Year (2024-25)	2,036,509.00	(19.39%)	Yes
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Explanation:
(required if Yes)

One-Time ESSER funds received in 2021-22, 2022-23, 2023-24 and 2024-25 has causes a change in revenues that are outside of the district's explanation percentage range.

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

First Prior Year (2021-22)	8,014,101.13		
Budget Year (2022-23)	15,675,333.26	95.60%	Yes
1st Subsequent Year (2023-24)	5,529,783.00	(64.72%)	Yes
2nd Subsequent Year (2024-25)	5,352,279.00	(3.21%)	Yes

Explanation:
(required if Yes)

One Time ELO-P funds and Discretionary Block Grant for 2022-23 has caused a change in revenues from 2021-22. One Time IPI funds received in 2023-24 has caused a change in revenue between 2024-25.

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

First Prior Year (2021-22)	5,511,626.61		
Budget Year (2022-23)	5,881,278.15	6.71%	Yes
1st Subsequent Year (2023-24)	5,521,812.00	(6.11%)	Yes
2nd Subsequent Year (2024-25)	5,521,812.00	0.00%	No

Explanation:
(required if Yes)

An increase in Special Education funding has caused the change in revenue between 2021-22 and 2022-23. E-rate revenue has caused the change in revenue between 2022-23 and 2023-24.

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

First Prior Year (2021-22)	2,345,023.37		
Budget Year (2022-23)	1,922,563.11	(18.02%)	Yes
1st Subsequent Year (2023-24)	1,659,615.00	(13.68%)	Yes
2nd Subsequent Year (2024-25)	1,731,604.00	4.34%	No

Explanation:
(required if Yes)

One-Time COVID purchases in objects 4000-4999 for 2021-22 cause a drop in expenditures for 2022-23. The budget for objects 4000-4999 is decreased further in 2023-24 as planned ESSER purchases will be completed.

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

First Prior Year (2021-22)	7,705,640.21		
Budget Year (2022-23)	5,947,711.41	(22.81%)	Yes
1st Subsequent Year (2023-24)	4,916,855.00	(17.33%)	Yes
2nd Subsequent Year (2024-25)	5,005,427.00	1.80%	No

Explanation:
(required if Yes)

Services and other operating expenditures for the Expanded Learning Opportunities Grant realized in 2021-22 will go away in 2022-23. The 3 year payment contract for Imagine Learning will be completed in 2022-23.

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

DATA ENTRY: All data are extracted or calculated.

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)	19,773,327.99		
Budget Year (2022-23)	27,066,087.43	36.88%	Not Met
1st Subsequent Year (2023-24)	13,577,913.00	(49.83%)	Not Met
2nd Subsequent Year (2024-25)	12,910,600.00	(4.91%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	10,050,663.58		
Budget Year (2022-23)	7,870,274.52	(21.69%)	Not Met
1st Subsequent Year (2023-24)	6,576,470.00	(16.44%)	Not Met
2nd Subsequent Year (2024-25)	6,737,031.00	2.44%	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.

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	<p>One-Time ESSER funds received in 2021-22, 2022-23, 2023-24 and 2024-25 has causes a change in revenues that are outside of the district's explanation percentage range.</p>
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	<p>One Time ELO-P funds and Discretionary Block Grant for 2022-23 has caused a change in revenues from 2021-22. One Time IPI funds received in 2023-24 has caused a change in revenue between 2024-25.</p>
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	<p>An increase in Special Education funding has caused the change in revenue between 2021-22 and 2022-23. E-rate revenue has caused the change in revenue between 2022-23 and 2023-24.</p>

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.

<p>Explanation: Books and Supplies (linked from 6B if NOT met)</p>	<p>One-Time COVID purchases in objects 4000-4999 for 2021-22 cause a drop in expenditures for 2022-23. The budget for objects 4000-4999 is decreased further in 2023-24 as planned ESSER purchases will be completed.</p>
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Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Services and other operating expenditures for the Expanded Learning Opportunities Grant realized in 2021-22 will go away in 2022-23. The 3 year payment contract for Imagine Learning will be completed in 2022-23.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	60,218,216.81			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	60,218,216.81	1,806,546.50	1,998,055.01	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)	1,778,073.34	1,846,476.48	1,975,189.70
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,851,050.89	7,531,291.88	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(60,885.12)	0.00	(61,500.94)
	e. Available Reserves (Lines 1a through 1d)	9,568,239.11	9,377,768.36	1,913,688.76
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	59,269,111.18	61,934,562.03	65,839,656.57
	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)	59,269,111.18	61,934,562.03	65,839,656.57
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.1%	15.1%	2.9%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		5.4%	5.0%	1.0%

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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures and Other Financing Uses	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)		
Third Prior Year (2019-20)	146,031.21	39,211,131.11	N/A	Met
Second Prior Year (2020-21)	197,602.86	38,462,129.45	N/A	Met
First Prior Year (2021-22)	(188,637.38)	39,607,576.56	.5%	Met
Budget Year (2022-23) (Information only)	6,593,036.45	42,072,485.20		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	9,325,035.76	10,335,104.85	N/A	Met
Second Prior Year (2020-21)	9,295,052.08	10,481,136.07	N/A	Met
First Prior Year (2021-22)	9,357,627.88	10,678,738.93	N/A	Met
Budget Year (2022-23) (Information only)	10,490,101.55			

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.)	4,377	4,377	4,285
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): East County SELPA

	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		

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)	66,601,833.63	61,397,978.68	62,299,285.68
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	66,601,833.63	61,397,978.68	62,299,285.68

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,998,055.01	1,841,939.36	1,868,978.57
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)	1,998,055.01	1,841,939.36	1,868,978.57

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,998,055.01		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	18,213,642.59	18,032,024.18
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)	(.01)	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	1,222,600.84	1,252,975.36
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)	1,998,055.00	19,436,243.43	19,284,999.54
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	31.66%	30.96%
District's Reserve Standard (Section 10B, Line 7):		1,998,055.01	1,841,939.36	1,868,978.57
Status:		Not 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 NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:

Commitments and Assignments have not been entered for the subsequent years.

(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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(8,483,910.85)			
Budget Year (2022-23)	(8,624,249.35)	140,338.50	1.7%	Met
1st Subsequent Year (2023-24)	(8,620,942.00)	(3,307.35)	0.0%	Met
2nd Subsequent Year (2024-25)	(8,620,942.00)	0.00	0.0%	Met

1b. **Transfers In, General Fund ***

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. **Transfers Out, General Fund ***

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	500,000.00	500,000.00	New	Not Met
1st Subsequent Year (2023-24)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	500,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

* 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)

Ongoing transfer to Fund 40 Deferred Maintenance.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information: District-wide Energy Savings Project

(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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	30	Fund 51, Object 8XXX	Fund 51, Object 74XX	62,872,171
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	on-going	Funds 01, 12, 13, Object 8XXX	Funds 01, 12, 13 Object 1000-2999	

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

District-wide Energy Saving Project	15	Fund 01	Funds 01	8,433,947
-------------------------------------	----	---------	----------	-----------

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)

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

b. Do benefits continue past age 65?

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

A limited number of retirees have lifetime benefits. Any current or future retirees have OPEB if they are age 55 at the time of retirement with at least 15 years of District eligible service. Benefits will cease at age 65. Retirees can elect dependent medical coverage and additional dental coverage on a self-paid basis.

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

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

	Self-Insurance Fund	Governmental Fund
0	0	0

4. OPEB Liabilities
a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)	899,697.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	16,747,122.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	633,257.00	633,257.00	633,257.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	633,257.00	633,257.00	633,257.00
d. Number of retirees receiving OPEB benefits	84.00	84.00	84.00

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
	(2022-23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified 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	267.51	263.60	257.60	256.60

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not started for the 2022-23 fiscal year.

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 283,073

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

- 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)
Yes	Yes	Yes
5,108,898	5,022,164	5,152,829
94.5%	94.5%	94.5%
2.0%	2.0%	2.0%

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:

Yes		
662,550		

2% increase on the 2020-21 salary schedule effective July 1, 2021 through December 31, 2021. Effective January 1, 2022, the salary schedule shall be implemented with a 2% increase. Effective March 1, 2022, there will be an 1.5% increase to the salary schedule.

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

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
479,075	488,656	498,429
2.0%	2.0%	2.0%

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

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

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	213.34	213.34	202.86	202.86

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations have not started for the 2022-23 fiscal year.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	<input type="text"/>
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:	<input type="text"/>
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:	<input type="text"/>
4.	Period covered by the agreement:	Begin Date: <input type="text"/> End Date: <input type="text"/>

5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

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	139,370		
		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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,603,332	2,561,432	2,638,275
3.	Percent of H&W cost paid by employer	92.9%	92.9%	92.9%
4.	Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
339,246		

2% increase on the 2020-21 salary schedule effective July 1, 2021 through December 31, 2021. Effective January 1, 2022, the salary schedule shall be implemented with a 2% increase. Effective March 1, 2022, there will be an 1.5% increase to the salary schedule.

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
175,283	178,789	182,363

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

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

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

Yes	Yes	Yes
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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	26	27	27	27

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Negotiations have not started for the 2022-23 fiscal year.

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		38,415		
4.	Amount included for any tentative salary schedule increases	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Total cost of H&W benefits	512,482	547,856	564,292
3.	Percent of H&W cost paid by employer	94.9%	94.9%	94.9%
4.	Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Cost of step and column adjustments	50,675	51,435	52,207
3.	Percent change in step & column over prior year	1.5%	1.5%	15.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1.	Are costs of other benefits included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Total cost of other benefits	93,324	93,324	93,324
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 23, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	3.26%	0.00%	5.07%	6.56%	5.38%	4.02%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$38,026,082	\$37,552,160	\$39,348,345	\$40,333,062	\$41,228,323	\$41,268,574
Grade Span Adjustment	1,836,870	1,801,497	1,893,254	1,935,275	1,970,502	1,943,585
Supplemental Grant	3,642,676	3,573,311	3,758,760	3,815,986	3,874,935	3,889,094
Concentration Grant	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	348,280	348,280	348,280	348,280	348,280	348,280
Add-ons: Home-to-School Transportation	495,341	495,341	495,341	495,341	495,341	495,341
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	443,582	467,447	309,430
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$44,349,249	\$43,770,589	\$45,843,980	\$47,371,526	\$48,384,828	\$48,254,304
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 9,110	\$ 9,107	\$ 9,564	\$ 10,274	\$ 10,819	\$ 11,214
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 30,141,983	\$ 19,442,292	\$ 22,594,550	\$ 24,376,946	\$ 25,748,665	\$ 26,473,765
EPA (for LCFF calculation purposes)	\$ 3,976,559	\$ 13,671,150	\$ 11,931,492	\$ 11,476,937	\$ 10,909,953	\$ 9,849,147
Local Revenue Sources:						
Property Taxes (Object Code 8021 to 8089)	\$ 11,059,272	\$ 11,530,884	\$ 12,056,042	\$ 12,298,477	\$ 12,545,762	\$ 12,797,993
In-Lieu of Property Taxes (Object Code 8096)	(828,565)	(873,737)	(738,104)	(780,834)	(819,552)	(866,601)
Property Taxes net of In-Lieu	\$ 10,230,707	\$ 10,657,147	\$ 11,317,938	\$ 11,517,643	\$ 11,726,210	\$ 11,931,392
TOTAL FUNDING	44,349,249	43,770,589	45,843,980	47,371,526	48,384,828	48,254,304
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	44,349,249	43,770,589	45,843,980	47,371,526	48,384,828	48,254,304
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	49.17914663%	49.17914663%	49.17914663%	49.17914663%
% of Adjusted Revenue Limit - P-2	16.0869870%	70.06785065%	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA (for LCFF calculation purposes)	\$ 3,976,559	\$ 13,671,150	\$ 11,931,492	\$ 11,476,937	\$ 10,909,953	\$ 9,849,147
EPA, Current Year (Object Code 8012)	\$ 3,976,559	\$ 13,671,150	\$ 11,931,492	\$ 11,476,937	\$ 10,909,953	\$ 9,849,147
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 60,411.00	\$ 5,195.00	\$ (51,561.89)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 39,862,952	\$ 39,353,657	\$ 41,241,599	\$ 42,711,919	\$ 43,666,272	\$ 43,521,589
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,642,676	\$ 3,573,311	\$ 3,758,760	\$ 3,815,986	\$ 3,874,935	\$ 3,889,094
Percentage to Increase or Improve Services	9.14%	9.08%	9.11%	8.93%	8.87%	8.94%

Lakeside Union Elementary (68189) - Proposed 22-23 Budget						6/1/2022
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	4,980	4,679	4,514	4,580	4,484	4,477
COE Enrollment	-	-	-	-	-	-
Total Enrollment	4,980	4,679	4,514	4,580	4,484	4,477
Unduplicated Pupil Count	2,303	2,145	2,011	2,061	2,018	2,015
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	2,303	2,145	2,011	2,061	2,018	2,015
Rolling %, Supplemental Grant	45.69000%	45.40000%	45.57000%	45.14000%	44.85000%	45.00000%
Rolling %, Concentration Grant	45.69000%	45.40000%	45.57000%	45.14000%	44.85000%	45.00000%
SUMMARY OF LCFF ADA						
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	2,292.00	2,247.84	2,247.84	1,976.81	2,030.91	1,923.87
Grades 4-6	1,567.25	1,532.95	1,532.95	1,377.81	1,416.38	1,456.52
Grades 7-8	995.12	1,011.81	1,011.81	892.19	929.92	905.07
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	4,854.37	4,792.60	4,792.60	4,246.81	4,377.21	4,285.47
NSS	-	-	-	-	-	-
Combined Subtotal	4,854.37	4,792.60	4,792.60	4,246.81	4,377.21	4,285.47
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)						
Grades TK-3	-	-	-	2,157.50	2,085.19	1,977.20
Grades 4-6	-	-	-	1,481.24	1,416.38	1,416.90
Grades 7-8	-	-	-	971.94	944.64	909.06
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	-	-	-	4,610.67	4,472.21	4,303.16
NSS	-	-	-	-	-	-
Combined Subtotal	-	-	-	4,610.67	4,472.21	4,303.16
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average						
	(9.13)	-	-	-	-	-
Current Year ADA	2,247.84	2,247.84	1,976.81	2,030.91	1,923.87	1,906.67
Grades TK-3	1,532.95	1,532.95	1,377.81	1,416.38	1,456.52	1,419.25
Grades 4-6	1,011.81	1,011.81	892.19	929.92	905.07	952.86
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	4,792.60	4,792.60	4,246.81	4,377.21	4,285.47	4,278.78
NSS	-	-	-	-	-	-
Combined Subtotal	4,792.60	4,792.60	4,246.81	4,377.21	4,285.47	4,278.78
Change in LCFF ADA (excludes NSS ADA)						
	(61.77)	No Change	(545.79)	130.40	(91.74)	(6.69)
	Decline	No Change	Decline	Increase	Decline	Decline
Funded LCFF ADA for the Hold Harmless						
Grades TK-3	2,292.00	2,247.84	2,247.84	2,157.50	2,085.19	1,977.20
Grades 4-6	1,567.25	1,532.95	1,532.95	1,481.24	1,442.38	1,416.90
Grades 7-8	995.12	1,011.81	1,011.81	971.94	944.64	909.06
Grades 9-12	-	-	-	-	-	-
Subtotal	4,854.37	4,792.60	4,792.60	4,610.67	4,472.21	4,303.16
	Prior	Current	Prior	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	Prior	Prior	Prior	Prior	Prior	Prior

Lakeside Union Elementary (68189) - Proposed 22-23 Budget							6/1/2022	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
NPS, CDS, & COE Operated								
Grades TK-3	1.22	1.22	0.68	-	-	-		
Grades 4-6	8.66	8.66	-	-	-	-		
Grades 7-8	4.04	4.04	-	-	-	-		
Grades 9-12	-	-	-	-	-	-		
Subtotal	13.92	13.92	0.68	-	-	-		
ACTUAL ADA (Current Year Only)								
Grades TK-3	2,249.06	2,249.06	1,977.49	2,030.91	1,923.87	1,906.67		
Grades 4-6	1,541.61	1,541.61	1,377.81	1,416.38	1,456.52	1,419.25		
Grades 7-8	1,015.85	1,015.85	892.19	929.92	905.07	952.86		
Grades 9-12	-	-	-	-	-	-		
Total Actual ADA	4,806.52	4,806.52	4,247.49	4,377.21	4,285.47	4,278.78		
TOTAL FUNDED ADA								
Grades TK-3	2,293.22	2,249.06	2,248.52	2,157.50	2,085.19	1,977.20		
Grades 4-6	1,575.91	1,541.61	1,532.95	1,481.24	1,442.38	1,416.90		
Grades 7-8	999.16	1,015.85	1,011.81	971.94	944.64	909.06		
Grades 9-12	-	-	-	-	-	-		
Total	4,868.29	4,806.52	4,793.28	4,610.67	4,472.21	4,303.16		
<i>Funded Difference (Funded ADA less Actual ADA)</i>	61.77	-	545.79	233.46	186.74	24.39		
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA			91.64	157.69	100.35	100.35		
Funded ADA				157.69	157.69	100.35		

Lakeside Union Elementary (68189) - Proposed 22-23 Budget

6/1/2022

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 9,280	\$ 9,275	\$ 9,749	\$ 10,381	\$ 10,933	\$ 11,375
Grades 4-6	\$ 8,532	\$ 8,528	\$ 8,964	\$ 9,544	\$ 10,052	\$ 10,460
Grades 7-8	\$ 8,786	\$ 8,781	\$ 9,229	\$ 9,827	\$ 10,350	\$ 10,769
Grades 9-12	\$ 10,447	\$ 10,441	\$ 10,974	\$ 11,685	\$ 12,306	\$ 12,804
Base Grants						
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,624	\$ 9,088	\$ 9,453
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,445	\$ 11,007	\$ 11,449
Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 897	\$ 945	\$ 983
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 272	\$ 286	\$ 298
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,521	\$ 10,033	\$ 10,436
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,717	\$ 11,293	\$ 11,747
Prorated Base Grants						
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,624	\$ 9,088	\$ 9,453
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,445	\$ 11,007	\$ 11,449
Prorated Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 897	\$ 945	\$ 983
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 272	\$ 286	\$ 298
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,904	\$ 2,007	\$ 2,087
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,751	\$ 1,845	\$ 1,919
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,803	\$ 1,900	\$ 1,976
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,143	\$ 2,259	\$ 2,349
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 45.69%	\$ 45.40%	\$ 45.57%	\$ 45.14%	\$ 44.85%	\$ 45.00%
Grades 4-6	\$ 777	\$ 772	\$ 814	\$ 860	\$ 900	\$ 939
Grades 7-8	\$ 714	\$ 710	\$ 749	\$ 790	\$ 827	\$ 864
Grades 9-12	\$ 736	\$ 731	\$ 771	\$ 814	\$ 852	\$ 889
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,189	\$ 6,521	\$ 6,783
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,690	\$ 5,996	\$ 6,237
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,858	\$ 6,174	\$ 6,422
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,966	\$ 7,340	\$ 7,636
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
			10,962,274.00	10,494,913.00	17,527,401.00	19,042,399.00	16,764,422.00	16,011,757.00	21,229,838.00	23,167,259.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			1,199,652.00	1,199,652.00	4,997,242.00	2,159,373.00	2,159,373.00	4,997,242.00	2,159,373.00	1,944,699.00
Property Taxes			64,394.00	116,624.00	109,884.00	118,348.00	608,960.00	3,432,530.00	2,158,646.00	509,215.00
Miscellaneous Funds				(50,300.00)		(167,678.00)	(67,071.00)		206,323.00	
Federal Revenue				363,356.00	749,797.00				47,916.00	20,891.00
Other State Revenue			41,152.00	72,680.00	95,900.00	13,282.00	729,756.00	231,667.00	2,365,624.00	412,961.00
Other Local Revenue			233,171.00	205,261.00	390,957.00	460,411.00	719,430.00	384,663.00	574,313.00	398,919.00
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			1,538,369.00	1,907,273.00	6,343,780.00	2,583,736.00	4,150,448.00	9,046,102.00	7,512,195.00	3,286,685.00
C. DISBURSEMENTS										
Certificated Salaries			41,714.00	2,180,418.00	2,195,054.00	2,175,624.00	2,189,387.00	2,167,000.00	2,137,129.00	2,188,567.00
Classified Salaries			308,065.00	777,740.00	791,211.00	796,963.00	761,685.00	755,118.00	762,310.00	773,290.00
Employee Benefits			150,187.00	717,924.00	1,684,298.00	1,543,958.00	1,539,337.00	1,498,955.00	1,493,859.00	1,496,338.00
Books and Supplies			12,882.00	373,829.00	38,222.00	124,337.00	91,208.00	72,596.00	73,577.00	70,636.00
Services			1,269,942.00	892,885.00	393,396.00	297,621.00	294,466.00	337,798.00	630,246.00	480,281.00
Capital Outlay					50,406.00	42,825.00	93,683.00			
Other Outgo			185.00	185.00	(2,229.00)	(17,388.00)	(960.00)	(36,701.00)	(22,263.00)	919.00
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			1,782,975.00	4,942,981.00	5,150,358.00	4,963,940.00	4,968,806.00	4,794,766.00	5,074,858.00	5,010,031.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury										
Accounts Receivable			(1,985,224.00)	6,708,478.00	357,251.00	332,323.00	26,591.00	56.00	749,245.00	1,207,290.00
Due From Other Funds			42,927.00	34,518.00	(49.00)	(1,138.00)	(106.00)	(35,408.00)	7,609.00	29,091.00
Stores					(101,075.00)	(280,300.00)			(94,500.00)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(8,651,425.00)	(1,942,297.00)	6,742,996.00	256,127.00	50,885.00	26,485.00	(35,352.00)	662,354.00	1,236,381.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,442,767.00	(1,266,650.00)	(216,257.00)	(54,380.00)	14,762.00	31,531.00	22,920.00	182,051.00	70,460.00
Due To Other Funds	9610									
Current Loans	9640	3,773,224.00	(927,172.00)	(2,630,515.00)		87.00	(87.00)			297.00
Unearned Revenues	9650	733,015.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		8,949,006.00	(2,193,822.00)	(2,846,772.00)	(54,380.00)	14,849.00	31,444.00	22,920.00	182,051.00	70,757.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(474,280.00)	478,428.00	11,069.00	66,191.00	70,652.00	1,025,017.00	(980,219.00)	77,322.00
TOTAL BALANCE SHEET ITEMS		(17,600,431.00)	(222,755.00)	10,068,196.00	321,576.00	102,227.00	65,693.00	966,745.00	(499,916.00)	1,242,946.00
E. NET INCREASE/DECREASE (B - C + D)			(467,361.00)	7,032,488.00	1,514,998.00	(2,277,977.00)	(752,665.00)	5,218,081.00	1,937,421.00	(480,400.00)
F. ENDING CASH (A + E)			10,494,913.00	17,527,401.00	19,042,399.00	16,764,422.00	16,011,757.00	21,229,838.00	23,167,259.00	22,686,859.00
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										
22,686,859.00 23,808,576.00 24,124,584.00 22,389,749.00										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,944,699.00	1,944,699.00	1,944,699.00	5,226,949.00	0.00	1,842,223.00	36,999,752.00	36,999,752.00
Property Taxes	8020-8079		2,660,390.00	1,394,026.00	1,394,026.00	186,621.00		580,479.00	12,298,477.00	12,298,477.00
Miscellaneous Funds	8080-8099		(54,713.00)	(54,713.00)	(54,713.00)	109,706.00		(331,646.00)	(410,092.00)	(410,092.00)
Federal Revenue	8100-8299		19,995.00	8,451.00	8,451.00	260,340.00		4,038,730.02	5,509,476.02	5,509,476.02
Other State Revenue	8300-8599		412,961.00	610,565.00	290,619.00	4,062,232.00		6,335,934.26	15,675,333.26	15,675,333.26
Other Local Revenue	8600-8799		404,424.00	443,059.00	463,186.00	260,937.00		942,547.15	5,881,278.15	5,881,278.15
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			6,400,321.00	5,623,995.00	4,046,268.00	10,106,785.00	0.00	13,408,267.43	75,954,224.43	75,954,224.43
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,185,336.00	2,403,136.00	2,397,450.00	2,699,172.00	0.00	976,823.05	25,936,810.05	25,936,810.05
Classified Salaries	2000-2999		764,160.00	809,772.00	856,121.00	802,450.00		416,169.63	9,375,054.63	9,375,054.63
Employee Benefits	3000-3999		1,507,328.00	1,324,390.00	1,311,717.00	1,612,404.00		4,961,499.97	20,842,194.97	20,842,194.97
Books and Supplies	4000-4999		431,885.00	125,891.00	198,174.00	194,021.00		115,305.11	1,922,563.11	1,922,563.11
Services	5000-5999		450,314.00	636,289.00	885,847.00	445,177.00		(1,066,550.59)	5,947,711.41	5,947,711.41
Capital Outlay	6000-6599		32,651.00	9,081.00	131,663.00	102,651.00		1,744,371.40	2,207,331.40	2,207,331.40
Other Outgo	7000-7499		(13,723.00)	(572.00)	131.00	(8,702.00)		(28,713.94)	(129,831.94)	(129,831.94)
Interfund Transfers Out	7600-7629							500,000.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			5,357,951.00	5,307,987.00	5,781,103.00	5,847,173.00	0.00	7,618,904.63	66,601,833.63	66,601,833.63
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(130,776.00)							0.00	
Accounts Receivable	9200-9299	(8,417,657.00)							7,396,010.00	
Due From Other Funds	9310	(102,992.00)	(28,299.00)						49,145.00	
Stores	9320		(6,452.00)						(482,327.00)	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(8,651,425.00)	(34,751.00)	0.00	0.00	0.00	0.00	0.00	6,962,828.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,442,767.00	276,209.00						(939,354.00)	
Due To Other Funds	9610								0.00	
Current Loans	9640	3,773,224.00	(297.00)						(3,557,687.00)	
Unearned Revenues	9650	733,015.00							0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		8,949,006.00	275,912.00	0.00	0.00	0.00	0.00	0.00	(4,497,041.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(17,600,431.00)	390,010.00						664,190.00	
E. NET INCREASE/DECREASE (B - C + D)			79,347.00	0.00	0.00	0.00	0.00	0.00	12,124,059.00	
F. ENDING CASH (A + E)			1,121,717.00	316,008.00	(1,734,835.00)	4,259,612.00	0.00	5,789,362.80	21,476,449.80	9,352,390.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			23,808,576.00	24,124,584.00	22,389,749.00	26,649,361.00				
									32,438,723.80	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
			26,649,361.00	28,120,791.00	28,277,112.00	30,721,093.00	27,861,417.00	25,225,716.00	31,619,271.00	29,357,228.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,034,267.00	1,034,267.00	5,103,340.00	1,861,681.00	1,861,681.00	5,103,340.00	1,861,681.00	1,861,681.00
Property Taxes	8020-8079		38,186.00	217,115.00	33,822.00	150,562.00	426,593.00	3,500,024.00	1,728,604.00	272,757.00
Miscellaneous Funds	8080-8099			(44,889.00)	(89,777.00)	(59,852.00)	28,865.00	(59,852.00)	(59,852.00)	(59,852.00)
Federal Revenue	8100-8299		175,061.00	96,435.00	222,428.00	21,286.00	173,521.00	342,774.00	103,027.00	341,019.00
Other State Revenue	8300-8599		46,150.00	22,386.00	49,487.00	144,586.00	132,804.00	1,163,285.00	(61,027.00)	282,626.00
Other Local Revenue	8600-8799		137,413.00	169,854.00	308,578.00	491,526.00	398,177.00	366,073.00	440,731.00	315,783.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,431,077.00	1,495,168.00	5,627,878.00	2,609,789.00	3,021,641.00	10,415,644.00	4,013,164.00	3,014,014.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		64,088.00	280,998.00	2,226,292.00	2,242,944.00	2,340,162.00	2,314,652.00	2,535,311.00	2,309,254.00
Classified Salaries	2000-2999		282,485.00	534,165.00	733,985.00	764,609.00	789,627.00	768,418.00	778,042.00	786,367.00
Employee Benefits	3000-3999		147,975.00	267,256.00	1,356,011.00	1,384,698.00	1,409,410.00	1,434,097.00	1,480,555.00	1,425,298.00
Books and Supplies	4000-4999		46,180.00	116,727.00	206,428.00	170,087.00	223,322.00	132,095.00	109,758.00	82,862.00
Services	5000-5999		350,226.00	497,188.00	740,580.00	860,695.00	509,102.00	542,015.00	673,547.00	474,881.00
Capital Outlay	6000-6599			651,789.00	139,537.00	53,648.00	385,719.00	247,489.00	698,174.00	3,446.00
Other Outgo	7000-7499			1,710.00	4,660.00	(7,216.00)		357.00	(180.00)	354.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			890,954.00	2,349,833.00	5,407,493.00	5,469,465.00	5,657,342.00	5,439,123.00	6,275,207.00	5,082,462.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(3,055,459.00)		1,970,850.00				1,417,034.00		
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(3,055,459.00)	(332,425.00)	0.00	1,970,850.00	0.00	0.00	1,417,034.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,527,464.00	(1,263,732.00)	(1,010,986.00)	(252,746.00)					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,527,464.00	(1,263,732.00)	(1,010,986.00)	(252,746.00)	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(5,582,923.00)	931,307.00	1,010,986.00	2,223,596.00	0.00	0.00	1,417,034.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,471,430.00	156,321.00	2,443,981.00	(2,859,676.00)	(2,635,701.00)	6,393,555.00	(2,262,043.00)	(2,068,448.00)
F. ENDING CASH (A + E)			28,120,791.00	28,277,112.00	30,721,093.00	27,861,417.00	25,225,716.00	31,619,271.00	29,357,228.00	27,288,780.00
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										
B. RECEIPTS										
LCCF/Revenue Limit Sources			27,288,760.00	28,187,201.00	28,475,743.00	26,323,841.00				
Principal Apportionment	8010-8019		5,103,340.00	1,861,681.00	1,861,681.00	5,103,340.00			33,651,980.00	
Property Taxes	8020-8079		272,757.00	2,806,129.00	1,254,684.00	336,450.00			11,037,683.00	
Miscellaneous Funds	8080-8099		36,347.00	(52,370.00)	(52,370.00)	36,347.00			(377,255.00)	
Federal Revenue	8100-8299		197,679.00	193,609.00	109,244.00	364,477.00			2,340,560.00	
Other State Revenue	8300-8599		48,554.00	327,532.00	61,032.00	2,056,154.00			4,273,569.00	
Other Local Revenue	8600-8799		446,540.00	367,919.00	385,696.00	558,563.00			4,386,853.00	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			6,105,217.00	5,504,500.00	3,619,967.00	8,455,331.00	0.00	0.00	55,313,390.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,321,537.00	2,334,859.00	2,329,334.00	2,622,484.00			23,921,915.00	
Classified Salaries	2000-2999		791,515.00	749,336.00	792,226.00	742,560.00			8,513,335.00	
Employee Benefits	3000-3999		1,467,772.00	1,430,697.00	1,417,007.00	1,741,829.00			14,962,605.00	
Books and Supplies	4000-4999		127,077.00	100,118.00	157,604.00	154,301.00			1,626,559.00	
Services	5000-5999		502,856.00	583,194.00	811,928.00	408,029.00			6,954,241.00	
Capital Outlay	6000-6599			18,187.00	263,671.00	205,571.00			2,667,231.00	
Other Outgo	7000-7499		(3,961.00)	(433.00)	99.00	(6,579.00)			(11,189.00)	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			5,206,796.00	5,215,958.00	5,771,869.00	5,868,195.00	0.00	0.00	58,634,697.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299	(3,055,459.00)							3,055,459.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(3,055,459.00)	0.00	0.00	0.00	0.00	0.00	0.00	3,055,459.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,527,464.00							(2,527,464.00)	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		2,527,464.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,527,464.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(5,582,923.00)	0.00	0.00	0.00	0.00	0.00	0.00	5,582,923.00	
E. NET INCREASE/DECREASE (B - C + D)			898,421.00	288,542.00	(2,151,902.00)	2,587,136.00	0.00	0.00	2,261,616.00	0.00
F. ENDING CASH (A + E)			28,187,201.00	28,475,743.00	26,323,841.00	28,910,977.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
									28,910,977.00	

District: Lakeside Union School District
 CDS #: 68189

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-23 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$7,681,507.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$249.82	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$7,681,756.82	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$1,998,055.01	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$5,683,701.81	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	\$802,828.59	Unrestricted Lottery
01/17	General Fund/County School Service Fund	\$4,880,873.22	Cash Flow
Total of Substantiated Needs		\$5,683,701.81	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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