

			2021-22 Estimated Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund est. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund est. D + E (F)	% Diff Column C-A F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LGFF Sources		8010-8099	86,576,836.00	531,724.00	86,908,360.00	81,131,148.00	531,724.00	81,662,872.00	8.4%
2) Federal Revenue		8100-8299	0.00	8,488,888.45	8,488,888.45	0.00	3,622,888.00	3,622,888.00	-88.9%
3) Other State Revenue		8300-8599	1,868,232.08	8,088,181.10	9,183,893.10	1,040,222.00	4,288,285.00	5,348,487.00	-42.7%
4) Other Local Revenue		8600-8799	728,989.00	3,528,388.78	4,258,377.78	890,748.00	3,228,708.00	4,119,487.00	-3.2%
5) TOTAL, REVENUES			88,174,157.08	20,553,283.31	78,736,189.31	83,062,138.00	11,448,838.00	74,531,882.00	-5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1099	25,022,434.80	10,718,898.82	35,739,168.88	23,878,882.00	7,311,898.00	31,187,488.00	-12.7%
2) Classified Salaries		2000-2999	5,868,884.50	8,778,885.00	12,333,889.50	5,108,847.00	4,863,808.00	10,000,883.00	-13.8%
3) Employee Benefits		3000-3999	12,888,283.70	8,234,838.84	22,901,081.74	13,883,184.00	8,483,788.00	21,888,887.00	-6.8%
4) Books and Supplies		4000-4999	1,147,416.80	1,788,884.84	2,937,021.01	1,018,238.00	888,438.00	2,904,883.00	-31.4%
5) Services and Other Operating Expenditures		5000-5999	4,288,744.80	4,884,888.82	9,183,112.82	4,181,884.00	3,178,054.00	7,321,848.00	-18.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (including Transfers of Indirect Costs)		7100-7299	100,000.00	1,280,000.00	1,380,000.00	100,000.00	1,280,000.00	1,380,000.00	0.0%
		7400-7499							
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,028,021.82)	878,414.88	(150,607.00)	(881,880.00)	881,880.00	(100,000.00)	-34.8%
9) TOTAL, EXPENDITURES			47,836,781.88	26,184,788.84	82,128,561.42	48,221,302.00	28,236,114.00	74,448,918.00	-10.4%
C. SHORTS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,238,885.42	(14,821,508.83)	(4,582,621.11)	14,840,227.00	(14,788,581.00)	89,848.00	-101.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8000-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7000-7099	48,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8000-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7000-7099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8000-8099	(14,878,088.48)	14,878,088.48	0.00	(15,383,848.00)	15,383,848.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,821,088.48)	14,878,088.48	(43,000.00)	(15,383,848.00)	15,383,848.00	(48,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,785,083.88)	384,888.87	(4,400,195.11)	(813,118.00)	881,788.00	36,848.88	-100.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		8701	8,828,431.57	2,148,488.57	11,878,321.14	4,744,787.88	2,803,082.44	7,247,888.08	-37.9%
b) Audit Adjustments		8703	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,828,431.57	2,148,488.57	11,878,321.14	4,744,787.88	2,803,082.44	7,247,888.08	-37.9%
d) Other Restatements		8705	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,828,431.57	2,148,488.57	11,878,321.14	4,744,787.88	2,803,082.44	7,247,888.08	-37.9%
2) Ending Balance, June 30 (E + F1e)			4,744,787.88	2,803,082.44	7,247,888.08	4,231,878.88	3,654,847.44	7,288,888.08	0.6%
Components of Ending Fund Balance									
a) Nonexpendable									
Revolving Cash		8711	5,828.80	0.00	5,828.80	5,828.80	0.00	5,828.80	-0.8%
Stores		8712	68,314.88	0.00	68,314.88	68,800.00	0.00	68,800.00	2.7%
Prepaid Items		8713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		8718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		8740	0.00	2,803,082.44	2,803,082.44	0.00	3,654,847.44	3,654,847.44	22.0%
c) Committed									
Stabilization Arrangements		8788	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		8789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		8780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		8788	2,235,888.00	0.00	2,235,888.00	2,388,000.00	0.00	2,388,000.00	2.8%
Unassigned/Unappropriated Amount		8789	2,440,888.41	0.00	2,440,888.41	1,881,878.88	0.00	1,881,878.88	-28.7%
G. ASSETS									
1) Cash									
a) In County Treasury		8110	8,828,431.58	(8,840,431.18)	2,416,000.37				
1) Fair Value Adjustment to Cash in County Treasury		8111	0.00	0.00	0.00				
b) In Banks		8120	0.00	0.00	0.00				
c) In Revolving Cash Account		8130	8,828.80	0.00	8,828.80				
d) with Fiscal Agent/Trustee		8135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		8140	0.00	0.00	0.00				
2) Investments		8180	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% B/W Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		0230	723,148.13	1,000,862.44	1,723,738.57				
4) Due from Grantor Government		0280	0.00	0.00	0.00				
5) Due from Other Funds		0310	0.00	0.00	0.00				
6) Stores		0320	63,314.85	0.00	63,314.85				
7) Prepaid Expenditures		0330	0.00	0.00	0.00				
8) Other Current Assets		0340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,786,918.98	(9,339,336.74)	4,217,992.12				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		0400	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		0500	2,957,948.93	1,484.18	2,959,433.11				
2) Due to Grantor Governments		0580	0.00	0.00	0.00				
3) Due to Other Funds		0610	0.00	0.00	0.00				
4) Current Liabilities		0640	0.00	0.00	0.00				
5) Unearned Revenue		0680	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,957,948.93	1,484.18	2,959,433.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		0690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (08 + 12) - (16 + 22)			4,798,998.93	(5,541,322.92)	1,257,676.01				
LCPF SOURCES									
Principal Apportionment									
State Aid - Current Year		0011	39,897,841.00	0.00	39,897,841.00	33,768,886.00	0.00	33,768,886.00	14.1%
Education Protection Account State Aid - Current Year		0012	10,754,363.00	0.00	10,754,363.00	6,531,821.00	0.00	6,531,821.00	-39.7%
State Aid - Prior Years		0019	(13,817.00)	0.00	(13,817.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		0021	80,889.00	0.00	80,889.00	88,684.00	0.00	88,684.00	9.9%
Timber Yield Tax		0022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		0029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		0041	13,234,226.00	0.00	13,234,226.00	15,005,802.00	0.00	15,005,802.00	13.4%
Unsecured Roll Taxes		0042	574,143.00	0.00	574,143.00	608,514.00	0.00	608,514.00	5.0%
Prior Years' Taxes		0043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		0044	888,881.00	0.00	888,881.00	1,172,790.00	0.00	1,172,790.00	31.8%
Education Revenue Augmentation Fund (ERAF)		0046	203,785.00	0.00	203,785.00	201,853.00	0.00	201,853.00	28.6%
Community Redevelopment Funds (RS 017000/1832)		0047	2,438,471.00	0.00	2,438,471.00	2,188,178.00	0.00	2,188,178.00	28.8%
Penalties and Interest from Delinquent Taxes		0048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		0061	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		0062	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCPF (50%) Adjustment		0069	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCPF Sources			67,749,864.00	0.00	67,749,864.00	62,882,363.00	0.00	62,882,363.00	8.4%
LCPF Transfers									
Unrestricted LCPF Transfers - Current Year	0000	0091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCPF Transfers - Current Year	All Other	0091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		0096	(1,372,816.00)	0.00	(1,372,816.00)	(1,481,382.00)	0.00	(1,481,382.00)	8.4%
Property Taxes Transfers		0097	0.00	831,724.00	831,724.00	0.00	831,724.00	831,724.00	0.0%
LCPF/Revenue Limit Transfers - Prior Years		0098	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCPF SOURCES			66,376,836.00	831,724.00	67,208,560.00	61,391,148.00	831,724.00	62,222,872.00	8.4%
FEDERAL REVENUE									
Maintenance and Operations		0110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		0181	0.00	943,822.00	943,822.00	0.00	943,822.00	943,822.00	0.0%
Special Education Discretionary Grants		0182	0.00	.48	.48	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		0220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		0221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		0260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		0270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		0380	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund est. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund est. D + E (F)	
FEMA		0201	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		0205	0.00	1,023,000.00	1,023,000.00	0.00	1,054,070.00	1,054,070.00	3.0%
Pass-Through Revenues From Federal Sources		0207	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	0200		1,266,151.00	1,266,151.00		1,266,208.00	1,266,208.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	0200		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	0200		104,653.00	104,653.00		46,786.00	46,786.00	-76.0%
Title III, Part A, Immigrant Student Program	4301	0200		4,613.00	4,613.00		3,048.00	3,048.00	-33.8%
Title III, Part A, English Learner Program	4203	0200		314,266.00	314,266.00		104,810.00	104,810.00	-68.7%
Public Charter Schools Grant Program (PCSGP)	4010	0200		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3080, 3081, 3110, 3150, 3155, 3156, 4037, 4123, 4134, 4135, 4127, 4128, 0630	0200		633,284.00	633,284.00		65,065.00	65,065.00	-89.7%
Career and Technical Education	3800-3809	0200		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenues	All Other	0200	0.00	4,636,606.02	4,636,606.02	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	8,458,989.45	8,458,989.45	0.00	3,802,805.00	3,802,805.00	-55.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROG/P Entitlement									
Prior Years	0300	0319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	0500	0311		0.00	0.00		0.00	0.00	0.0%
Prior Years	0600	0319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	0311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	0319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	0630		0.00	120,864.00	120,864.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements	0600		174,213.00	0.00	174,213.00	174,213.00	0.00	174,213.00	0.0%
Lottery - Unrestricted and Instructional Materials	0600		808,018.00	344,305.00	1,210,324.00	808,018.00	344,305.00	1,210,324.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	0675		0.00	0.00	0.00	-0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from									
State Sources	0607		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	0010	0600		775,278.10	775,278.10		514,869.00	514,869.00	-33.8%
Charter School Facility Grant	0600	0600		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	0600, 0600, 0605	0600		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	0630	0600		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	0307	0600		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	0600		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	0600		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	0600	25,000.00	6,888,024.00	6,913,024.00	0.00	3,347,291.00	3,347,291.00	-51.4%
TOTAL, OTHER STATE REVENUE			1,048,232.00	8,008,181.10	9,153,293.10	1,040,222.00	4,206,285.00	5,246,467.00	-42.7%
OTHER LOCAL REVENUE									
Other Local Revenues									
County and District Taxes									
Other Restricted Levies									
Secured Roll	0015		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0015		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0017		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0018		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	0021		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0025		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	0031		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0032		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0034		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0035		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Lease and Rentals		0450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		0680	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		0682	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		0671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		0672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		0675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Intercity Services		0677	0.00	837,333.00	837,333.00	0.00	801,540.00	801,540.00	-23.2%
Mitigation/Developer Fees		0681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		0688	102,000.00	0.00	102,000.00	102,000.00	0.00	102,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (80 Percent) Adjustment		0691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		0697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		0698	607,068.00	216,042.75	823,110.75	788,748.00	163,865.00	952,613.00	14.4%
Tuition		0710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		0761-0769	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	0500	0761		0.00	0.00		0.00	0.00	0.0%
From County Offices	0600	0762		2,473,513.00	2,473,513.00		2,473,513.00	2,473,513.00	0.0%
From JPAs	0500	0765		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	0300	0761		0.00	0.00		0.00	0.00	0.0%
From County Offices	0300	0762		0.00	0.00		0.00	0.00	0.0%
From JPAs	0300	0765		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	0761	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	0762	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	0765	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		0768	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			728,068.00	2,289,555.75	3,017,623.75	888,748.00	2,289,748.00	3,178,496.00	-3.2%
TOTAL, REVENUES			88,171,867.00	24,983,553.31	113,155,420.31	89,982,128.00	11,488,533.00	101,470,661.00	-6.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		21,442,513.00	6,853,048.00	28,295,561.00	20,602,631.00	4,318,383.00	24,921,014.00	-12.9%
Certificated Pupil Support Salaries	1200		388,063.00	2,714,380.00	3,102,443.00	403,673.00	1,829,098.00	2,232,771.00	-28.1%
Certificated Supervisors' and Administrators' Salaries	1300		3,180,857.82	723,542.82	3,904,400.64	3,088,378.00	825,947.00	3,914,325.00	-6.4%
Other Certificated Salaries	1600		0.00	422,717.00	422,717.00	0.00	361,347.00	361,347.00	-14.8%
TOTAL, CERTIFICATED SALARIES			25,012,433.82	10,313,687.82	35,326,121.64	23,691,002.00	6,926,778.00	30,617,780.00	-12.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		733,735.00	2,896,403.00	3,630,138.00	876,779.00	2,568,237.00	3,445,016.00	-4.2%
Classified Support Salaries	2200		1,822,854.00	2,456,080.00	4,278,934.00	1,635,481.00	1,588,884.00	3,224,365.00	-24.2%
Classified Supervisors' and Administrators' Salaries	2300		834,486.00	143,178.00	977,664.00	823,846.00	141,888.00	965,734.00	-1.4%
Clerical, Technical and Office Salaries	2400		2,123,515.00	358,086.00	2,481,601.00	1,624,808.00	306,782.00	1,931,590.00	-21.1%
Other Classified Salaries	2500		142,224.00	981,148.00	1,123,372.00	788,861.00	178,108.00	966,969.00	-14.7%
TOTAL, CLASSIFIED SALARIES			5,636,814.00	6,775,895.00	12,412,709.00	5,108,874.00	4,083,017.00	9,191,891.00	-26.5%
EMPLOYEE BENEFITS									
STRS	3101-3102		4,170,867.00	4,473,780.27	8,644,647.27	4,533,989.00	4,376,036.00	8,910,025.00	3.4%
PEBS	3301-3302		1,406,775.00	1,386,482.00	2,793,257.00	1,888,731.00	1,183,381.00	3,072,112.00	-21.1%
QASDI/Medicare/Alternative	3301-3302		841,707.00	736,328.14	1,578,035.14	861,138.00	478,675.00	1,339,813.00	-13.4%
Health and Welfare Benefits	3401-3402		6,596,886.00	2,344,908.38	8,941,794.38	6,775,872.00	2,216,340.00	8,992,212.00	4.6%
Unemployment Insurance	3501-3502		151,942.00	78,897.55	230,839.55	8,910.00	5,225.00	14,135.00	-93.3%
Workers' Compensation	3601-3602		588,366.00	314,477.34	902,843.34	588,184.00	329,186.00	917,370.00	-0.3%
OPERS, Allocated	3701-3702		185,000.00	0.00	185,000.00	185,000.00	0.00	185,000.00	0.0%
OPERS, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3801-3802		184,861.70	27,276.30	212,138.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			12,882,233.70	8,234,828.04	21,117,061.74	13,883,184.00	6,420,791.00	20,303,975.00	-3.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		4,816.00	208,528.00	213,344.00	146,800.00	188,900.00	335,700.00	57.2%
Books and Other Reference Materials	4200		510,592.00	477,988.57	988,580.57	180,000.00	232,013.00	412,013.00	-58.2%
Materials and Supplies	4300		851,447.50	394,701.46	1,246,148.96	842,825.00	585,301.00	1,428,126.00	-23.0%
Nonexpendable Equipment	4400		80,622.00	122,512.48	203,134.48	78,790.00	48,114.80	126,904.80	-38.5%

			2021-22 Estimated Actuals			2022-23 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund est. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund est. D + E (F)	% Diff Column C & F
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,147,416.50	1,786,804.64	2,937,221.04	1,016,268.00	868,428.00	2,014,696.00	-31.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	54,800.00	54,800.00	0.00	75,000.00	75,000.00	-21.1%
Travel and Conferences		5200	35,075.00	234,933.00	270,008.00	27,000.00	127,045.00	154,045.00	-42.7%
Dues and Memberships		5300	21,000.00	15,117.00	36,717.00	21,000.00	12,315.00	30,015.00	-7.8%
Insurance		5400 - 5400	445,000.00	0.00	445,000.00	445,000.00	0.00	445,000.00	0.0%
Operations and Housekeeping Services		5800	1,182,538.00	0.00	1,182,538.00	1,328,000.00	5,800.00	1,333,800.00	11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		6000	85,408.00	61,050.00	127,064.00	11,000.00	51,368.00	62,368.00	-50.9%
Transfers of Direct Costs		5710	(2,700.00)	2,700.00	0.00	(2,800.00)	2,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5780	(1,900.00)	0.00	(1,900.00)	(1,000.00)	0.00	(1,000.00)	-47.4%
Professional/Consulting Services and Operating Expenditures		5800	1,639,858.00	4,093,252.82	5,733,110.82	1,755,043.00	2,682,007.00	4,438,050.00	-28.1%
Communications		5900	573,538.00	28,210.00	600,048.00	588,751.00	13,550.00	600,301.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,286,744.00	4,834,182.82	9,120,926.82	4,181,804.00	3,170,064.00	7,321,868.00	-19.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (including 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	100,000.00	1,380,000.00	1,380,000.00	100,800.00	1,380,000.00	1,380,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenue									
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		7261-7263	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		7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (including Transfers of Indirect Costs)			100,000.00	1,380,000.00	1,380,000.00	100,800.00	1,380,000.00	1,380,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(573,414.82)	573,414.82	0.00	(501,550.00)	551,550.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7390	(102,007.00)	0.00	(102,007.00)	(100,000.00)	0.00	(100,000.00)	-34.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,020,021.82)	573,414.82	(102,007.00)	(501,550.00)	551,550.00	(100,000.00)	-34.8%
TOTAL, EXPENDITURES			47,935,791.58	26,184,769.54	53,120,561.12	46,221,602.00	26,220,114.00	74,448,016.00	-10.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

Description	Resource Codes	Object Codes	2021-22 Historical Actuals			2022-23 Budget			% DIF Column G & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8963	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfer 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		7661	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7669	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	(14,976,089.40)	14,976,089.40	0.00	(15,308,348.00)	15,308,348.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,976,089.40)	14,976,089.40	0.00	(15,308,348.00)	15,308,348.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (g= b + c - d + e)			(15,021,089.40)	14,976,089.40	(45,000.00)	(15,308,348.00)	15,308,348.00	(46,000.00)	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditure by Function

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund est. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund est. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		5010-5000	66,378,636.00	631,724.00	66,990,360.00	61,131,148.00	631,724.00	61,662,872.00	8.4%
2) Federal Revenue		5100-5200	0.00	8,400,900.45	8,400,900.45	0.00	3,802,636.00	3,802,636.00	-88.3%
3) Other State Revenue		5300-5600	1,005,232.00	6,688,161.10	8,163,393.10	1,040,322.00	4,208,265.00	5,248,587.00	-42.7%
4) Other Local Revenue		5600-5700	728,988.00	3,688,388.76	4,259,377.76	880,749.00	3,228,700.00	4,118,449.00	-3.2%
5) TOTAL, REVENUES			68,112,856.00	20,568,262.31	78,738,120.31	63,052,129.00	11,468,535.00	74,531,662.00	-5.3%
B. EXPENDITURES (Object: 1000-7000)									
1) Instruction	1000-1000	Except 7000-7000	32,325,977.10	20,908,908.70	53,234,885.80	23,028,946.00	12,352,168.00	45,370,201.00	-15.0%
2) Instruction - Related Services	2000-2900		6,716,958.57	2,705,129.82	9,421,188.39	6,550,378.00	5,228,162.00	11,788,540.00	26.1%
3) Pupil Services	3000-3800		1,881,904.04	8,488,807.30	10,167,662.34	1,541,278.00	4,838,384.00	6,387,662.00	-21.8%
4) Auxiliary Services	4000-4900		4,778.00	1,481.00	6,259.00	0.00	1,481.00	1,481.00	-76.3%
5) Community Services	5000-5900		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6900		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7900		3,988,880.80	892,600.82	4,881,191.62	3,788,908.00	591,580.00	4,380,488.00	-10.8%
8) Plant Services	8000-8900		3,128,381.00	2,902,880.30	6,031,971.30	3,248,288.00	2,025,351.00	5,273,639.00	-12.8%
9) Other Outgo	9000-9900		100,000.00	1,380,000.00	1,380,000.00	100,000.00	1,380,000.00	1,380,000.00	0.0%
10) TOTAL, EXPENDITURES			47,938,781.50	26,184,786.94	63,123,568.44	48,221,932.00	28,226,114.00	76,448,046.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A - B10)			10,234,074.42	(14,821,508.63)	(4,388,441.11)	14,840,227.00	(14,788,581.00)	82,646.00	-101.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8000-8020	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7000-7020	48,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00	0.0%
2) Other Sources/Uses									
a) Sources		9000-9070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7000-7080	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8000-8090	(14,878,089.40)	14,878,089.40	0.00	(15,308,348.00)	15,308,348.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,878,089.40)	14,878,089.40	(0.00)	(15,308,348.00)	15,308,348.00	(48,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,784,033.98)	384,582.87	(4,439,441.11)	(613,116.00)	591,766.00	26,646.00	-100.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9701	9,528,831.57	2,148,488.57	11,677,321.14	4,744,787.88	2,803,082.44	7,247,880.00	-37.9%
b) Audit Adjustments		9703	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,528,831.57	2,148,488.57	11,677,321.14	4,744,787.88	2,803,082.44	7,247,880.00	-37.9%
d) Other Restatements		9705	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,528,831.57	2,148,488.57	11,677,321.14	4,744,787.88	2,803,082.44	7,247,880.00	-37.9%
2) Ending Balance, June 30 (E + F1e)			4,744,787.88	2,803,082.44	7,247,880.00	4,231,671.88	3,684,847.44	7,896,526.00	8.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,028.50	0.00	5,028.50	5,000.00	0.00	5,000.00	-0.5%
Stores		9712	63,314.68	0.00	63,314.68	66,000.00	0.00	66,000.00	2.7%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,803,082.44	2,803,082.44	0.00	3,684,847.44	3,684,847.44	22.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9768	2,235,880.00	0.00	2,235,880.00	2,300,000.00	0.00	2,300,000.00	2.9%
Unassigned/Unappropriated Amount		9790	2,440,908.41	0.00	2,440,908.41	1,981,671.88	0.00	1,981,671.88	-22.7%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2000	Expanded Learning Opportunities Program	80,063.97	80,063.07
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.63	.63
3216	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	.16	.16
4026	SSBA: Title II, Part A, Supporting Effective Instruction	.31	.31
5000	Educator Effectiveness, FY 2021-22	1,236,484.00	1,480,745.00
6000	Lottery: Instructional Materials	20,862.20	22,867.20
7211	Classified School Employee Professional Development Block Grant	37,154.80	37,154.80
8100	Building & Major Maintenance Account (NMF: Education Code Section 17070.75)	407,783.63	782,432.63
8010	Other Restricted Local	712,164.44	857,674.44
Total, Restricted Balance		3,509,082.44	3,554,847.44

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LGFF Sources		8010-8080	0.00	0.00	0.0%
2) Federal Revenue		5100-8200	3,627,417.00	3,751,310.00	3.4%
3) Other State Revenue		5300-8600	288,180.00	51,072.00	-82.5%
4) Other Local Revenue		8600-8700	29,014.00	18,610.00	-34.8%
5) TOTAL, REVENUES			3,925,611.00	3,849,992.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1000	0.00	0.00	0.0%
2) Classified Salaries		2000-2000	1,348,894.00	1,234,370.00	-8.5%
3) Employee Benefits		3000-3000	501,832.00	571,714.00	13.9%
4) Books and Supplies		4000-4000	2,481,861.00	2,486,681.00	0.2%
5) Services and Other Operating Expenditures		5000-5000	180,613.00	179,713.00	-0.5%
6) Capital Outlay		6000-6000	348,530.00	348,530.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7200,7400-7400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7300	162,807.00	160,000.00	-1.7%
9) TOTAL, EXPENDITURES			5,020,967.00	5,020,968.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A1 - B9)			(1,095,346.00)	(1,171,976.00)	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8920	0.00	0.00	0.0%
b) Transfers Out		7800-7820	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		9000-9170	0.00	0.00	0.0%
b) Uses		7600-7600	0.00	0.00	0.0%
3) Contributions		9900-9900	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)			(1,095,346.00)	(1,171,976.00)	7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	3,788,183.34	2,631,507.54	-30.8%
b) Audit Adjustments		9703	(59,339.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,728,844.34	2,631,507.54	-29.4%
d) Other Restatements		9705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,728,844.34	2,631,507.54	-29.4%
2) Ending Balance, June 30 (E + F1e)			2,631,507.54	1,468,681.54	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	302,361.67	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,429,145.87	1,468,681.54	-39.5%
c) Committed					
Stabilization Arrangements		9780	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9790	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	3,403,732.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	500.00		
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
G) Collections Awaiting Deposit		0140	0.00		
2) Investments		0160	0.00		
3) Accounts Receivable		0200	0.00		
4) Due from Grantor Government		0280	0.00		
5) Due from Other Funds		0310	0.00		
6) Stores		0320	202,361.67		
7) Prepaid Expenditures		0330	0.00		
8) Other Current Assets		0340	0.00		
G) TOTAL, ASSETS			2,808,594.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		0400	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		0500	0.00		
2) Due to Grantor Governments		0600	0.00		
3) Due to Other Funds		0610	0.00		
4) Current Loans		0640			
5) Unearned Revenue		0650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		0690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G8 + H2) - (I6 + J2)			2,808,594.58		
FEDERAL REVENUE					
Child Nutrition Programs		4220	2,627,417.00	3,781,310.00	3.4%
Donated Food Commodities		4221	0.00	0.00	0.0%
All Other Federal Revenue		4290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,627,417.00	3,781,310.00	3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		4520	200,100.00	61,072.00	-48.9%
All Other State Revenue		4590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,100.00	61,072.00	-48.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		0631	0.00	0.00	0.0%
Food Service Sales		0634	27,204.00	14,800.00	-48.8%
Leases and Rentals		0639	0.00	0.00	0.0%
Interest		0660	1,610.00	1,610.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		0662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		0677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		0688	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,814.00	16,410.00	-42.8%
TOTAL, REVENUES			3,826,611.00	3,844,692.00	-2.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1900	0.00	0.00	0.0%
Other Certificated Salaries		1909	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,022,488.00	946,972.00	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	151,632.00	151,636.00	-2.8%
Clerical, Technical and Office Salaries		2400	4,915.00	4,916.00	0.5%
Other Classified Salaries		2500	158,457.80	116,946.00	-24.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,840,894.00	1,224,370.00	-8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	348,703.00	325,873.00	32.1%
CASDI/Medicare/Alternative		3301-3302	53,550.00	100,225.00	30.0%
Health and Welfare Benefits		3401-3402	143,894.00	216,005.00	61.5%
Unemployment Insurance		3501-3502	5,415.00	1,575.00	-70.5%
Workers' Compensation		3601-3602	20,907.00	25,575.00	23.5%
OPERS, Allocated		3701-3702	0.00	0.00	0.0%
OPERS, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	1,418.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			601,882.00	671,714.00	33.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	258,174.00	258,174.00	0.0%
Noncapitalized Equipment		4400	177,582.00	177,582.00	0.0%
Food		4700	2,058,846.00	2,058,846.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,496,581.00	2,496,581.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,982.00	7,982.00	0.0%
Dues and Memberships		5300	832.00	832.00	0.0%
Insurance		5400-5490	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,634.00	85,634.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	-47.4%
Professional/Consulting Services and Operating Expenditures		5800	70,808.00	70,808.00	0.0%
Communications		5900	3,436.00	3,436.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180,612.00	179,712.00	-4.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	349,530.00	349,530.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			349,530.00	349,530.00	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		7498	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	182,807.00	100,000.00	-94.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			182,807.00	100,000.00	-94.5%
TOTAL, EXPENDITURES			5,820,967.00	5,820,906.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7919	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		0005	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		0072	0.00	0.00	0.0%
All Other Financing Sources		0079	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7001	0.00	0.00	0.0%
All Other Financing Uses		7009	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		0000	0.00	0.00	0.0%
Contributions from Restricted Revenues		0000	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		8010-8080	0.00	0.00	0.0%
2) Federal Revenue		6100-8280	3,837,417.00	3,751,310.00	3.4%
3) Other State Revenue		8300-8580	286,180.00	81,072.00	-65.9%
4) Other Local Revenue		8800-8780	20,014.00	18,918.00	-41.8%
5) TOTAL, REVENUES			3,825,611.00	3,849,992.00	-2.0%
B. EXPENDITURES (Objects 1000-7000)					
1) Instruction	1000-1099		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,888,350.00	4,820,804.00	1.1%
4) Auxiliary 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		182,607.00	190,006.00	-4.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,020,957.00	6,020,804.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,085,346.00)	(1,171,816.00)	7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8820	0.00	0.00	0.0%
b) Transfers Out		7800-7820	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8870	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8880-8899	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)			(1,085,346.00)	(1,171,816.00)	7.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	3,786,183.34	2,631,807.84	-30.5%
b) Audit Adjustments		9703	(88,329.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,728,854.34	2,631,807.84	-38.4%
d) Other Reconciling Items		9705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1a + F1d)			3,728,854.34	2,631,807.84	-38.4%
2) Ending Balance, June 30 (E + F1e)			2,631,807.84	1,459,991.84	-44.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	202,361.87	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,429,445.87	1,459,991.84	-39.9%
c) Committed					
Stabilization Arrangements		9760	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 Uncertainty		9790	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
8910	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,380,419.72	1,437,388.39
8916	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	61,486.00	16,071.00
8920	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	107,270.16	3,145.16
Total, Restricted Balance		2,429,145.87	1,408,991.84

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8200	0.00	0.00	0.0%
2) Federal Revenue		8100-8200	0.00	0.00	0.0%
3) Other State Revenue		8300-8500	0.00	0.00	0.0%
4) Other Local Revenue		8600-8700	2,536.00	2,468.00	-16.9%
5) TOTAL, REVENUES			2,536.00	2,468.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1000	0.00	0.00	0.0%
2) Classified Salaries		2000-2000	0.00	0.00	0.0%
3) Employee Benefits		2600-2600	0.00	0.00	0.0%
4) Books and Supplies		4000-4000	482,371.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5000	3,441,197.83	6,000.00	-98.3%
6) Capital Outlay		6000-6000	110,548.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7200, 7400-7400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7300	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,014,117.83	6,000.00	-98.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,011,178.83)	(3,532.00)	-98.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8000-8020	0.00	0.00	0.0%
b) Transfers Out		7000-7020	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8530-8570	0.00	0.00	0.0%
b) Uses		7050-7090	0.00	0.00	0.0%
3) Contributions		8080-8080	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)			(4,011,178.83)	(3,532.00)	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	4,063,965.95	42,407.32	-98.9%
b) Audit Adjustments		0703	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,063,965.95	42,407.32	-98.9%
d) Other Restatements		0705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,063,965.95	42,407.32	-98.9%
2) Ending Balance, June 30 (E + F1e)			42,407.32	38,875.32	-4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		0711	0.00	0.00	0.0%
Stems		0712	0.00	0.00	0.0%
Prepaid Items		0713	0.00	0.00	0.0%
All Others		0710	0.00	0.00	0.0%
b) Restricted		0740	42,407.32	38,875.32	-4.3%
c) Committed					
Stabilization Arrangements		0700	0.00	0.00	0.0%
Other Commitments		0700	0.00	0.00	0.0%
d) Assigned					
Other Assignments		0700	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		0700	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0700	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		0110	3,471,677.88		
1) Fair Value Adjustment to Cash in County Treasury		0111	0.00		
b) In Banks		0120	0.00		
c) In Revolving Cash Account		0130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		0135	0.00		
e) Collections Amending Disposit		0140	0.00		
2) Investments		0180	0.00		
3) Accounts Receivable		0200	0.00		
4) Due from Grantor Government		0260	0.00		
5) Due from Other Funds		0310	0.00		
6) Stores		0320	0.00		
7) Prepaid Expenditures		0330	0.00		
8) Other Current Assets		0340	0.00		
9) TOTAL, ASSETS			3,471,677.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		0400	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		0500	0.00		
2) Due to Grantor Governments		0560	0.00		
3) Due to Other Funds		0610	0.00		
4) Current Loans		0640	0.00		
5) Unearned Revenue		0680	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		0800	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (05 + H2) - (I6 + J2)			3,471,677.88		
FEDERAL REVENUE					
FEMA		0261	0.00	0.00	0.0%
All Other Federal Revenue		0290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Revoluted Levies - Other					
Homeowners' Exemptions		0575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		0576	0.00	0.00	0.0%
All Other State Revenue		0580	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 Revoluted Levies					
Secured Roll		0516	0.00	0.00	0.0%
Unsecured Roll		0518	0.00	0.00	0.0%
Prior Years' Taxes		0517	0.00	0.00	0.0%
Supplemental Taxes		0519	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		0521	0.00	0.00	0.0%
Other		0522	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		0525	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		0529	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		0531	0.00	0.00	0.0%
Leases and Rentals		0535	0.00	0.00	0.0%
Interest		0560	2,039.00	2,468.00	-18.6%
Net Income (Decrease) in the Fair Value of Investments		0562	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		0599	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		5700	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,936.00	2,468.00	-16.0%
TOTAL, REVENUES			2,936.00	2,468.00	-16.0%
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		2500	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%
QASDI/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%
OPERS, Allocated		3701-3702	0.00	0.00	0.0%
OPERS, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	282,705.00	0.00	-100.0%
Noncapitalized Equipment		4400	258,666.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			482,371.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,441,167.63	0.000.00	-99.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,441,167.63	0.000.00	-99.9%
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	110,649.00	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			110,649.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7200	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		7436	0.00	0.00	0.0%
Other Debt Service - Principal		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,014,117.63	0,000.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Amounts	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8010	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		7013	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7010	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		8061	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8063	0.00	0.00	0.0%
Other Sources					
County School Bid Aid		8061	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8065	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8071	0.00	0.00	0.0%
Proceeds from Leases		8072	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8073	0.00	0.00	0.0%
All Other Financing Sources		8070	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7061	0.00	0.00	0.0%
All Other Financing Uses		7060	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8080	0.00	0.00	0.0%
Contributions from Restricted Revenues		8080	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,638.00	2,468.00	-6.0%
5) TOTAL, REVENUES			2,638.00	2,468.00	-6.0%
B. EXPENDITURES (Objects 1000-7000)					
1) Instruction	1000-1899		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) Auxiliary 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	8000-8899		596,494.00	6,000.00	-89.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,427,713.63	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,014,117.63	6,000.00	-89.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,011,179.63)	(3,532.00)	-46.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		5900-5929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		5930-5979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		5980-5999	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)			(4,011,179.63)	(3,532.00)	-46.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,063,586.95	42,407.32	-89.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,063,586.95	42,407.32	-89.0%
d) Other Reconciling Items		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,063,586.95	42,407.32	-89.0%
2) Ending Balance, June 30 (E + F1e)			43,407.32	36,675.32	-13.3%
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	43,407.32	36,675.32	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	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	42,407.32	38,675.32
Total, Restricted Balance		42,407.32	38,675.32

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LGFF Sources		0010-0000	0.00	0.00	0.0%
2) Federal Revenue		5100-0200	0.00	0.00	0.0%
3) Other State Revenue		6300-0500	0.00	0.00	0.0%
4) Other Local Revenue		0000-0700	2,543,417.00	2,500,000.00	-1.7%
5) TOTAL, REVENUES			2,543,417.00	2,500,000.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1000	0.00	0.00	0.0%
2) Classified Salaries		2000-2000	0.00	0.00	0.0%
3) Employee Benefits		3000-3000	0.00	0.00	0.0%
4) Books and Supplies		4000-4000	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5000	111,234.00	20,000.00	-81.3%
6) Capital Outlay		6000-6000	55,967.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7200, 7400-7400	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7300	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			167,191.00	20,000.00	-87.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,376,226.00	2,479,180.00	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		0000-0020	0.00	0.00	0.0%
b) Transfers Out		7400-7420	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		0030-0070	0.00	0.00	0.0%
b) Uses		7500-7500	0.00	0.00	0.0%
3) Contributions		8000-8000	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)			2,376,226.00	2,479,180.00	4.3%
F. FUND BALANCE, RESERVE					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	5,068,418.48	5,342,044.48	40.8%
b) Audit Adjustments		0701	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,068,418.48	5,342,044.48	40.8%
d) Other Restatements		0705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,068,418.48	5,342,044.48	40.8%
2) Ending Balance, June 30 (E + F1e)			5,342,044.48	10,721,794.48	30.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		0711	0.00	0.00	0.0%
Stores		0712	0.00	0.00	0.0%
Prepaid Items		0713	0.00	0.00	0.0%
All Others		0710	0.00	0.00	0.0%
b) Restricted		0740	5,342,044.48	10,721,794.48	30.1%
c) Committed					
Stabilization Arrangements		0750	0.00	0.00	0.0%
Other Commitments		0760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		0780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		0790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		0110	0,002,783.08		
1) Fair Value Adjustment to Cash in County Treasury		0111	0.00		
b) In Banks		0120	0.00		
c) In Revolving Cash Account		0130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		0135	0.00		
e) Collections Awaiting Deposit		0140	0.00		
2) Investments		0160	0.00		
3) Accounts Receivable		0200	0.00		
4) Due from Grantor Government		0250	0.00		
5) Due from Other Funds		0310	0.00		
6) Notes		0320	0.00		
7) Prepaid Expenditures		0330	0.00		
8) Other Current Assets		0340	0.00		
9) TOTAL, ASSETS			0,000,793.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflow of Resources		0400	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		0000	0.00		
2) Due to Grantor Governments		0080	0.00		
3) Due to Other Funds		0010	0.00		
4) Current Loans		0040	0.00		
5) Unearned Revenue		0090	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflow of Resources		0000	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (00 + M2) - (05 + J2)			0,000,793.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		0075	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		0076	0.00	0.00	0.0%
All Other State Revenue		0080	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		0010	0.00	0.00	0.0%
Unsecured Roll		0016	0.00	0.00	0.0%
Prior Years' Taxes		0017	0.00	0.00	0.0%
Supplemental Taxes		0018	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		0021	0.00	0.00	0.0%
Other		0022	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LGFF Deduction		0025	430,000.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LGFF Taxes		0029	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		0031	0.00	0.00	0.0%
Interest		0030	554.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		0032	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		0061	2,100,000.00	2,500,000.00	19.0%
Other Local Revenue					
All Other Local Revenue		0099	0.00	0.00	0.0%
All Other Transfers In from All Others		0700	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,543,417.00	2,500,000.00	-1.7%
TOTAL, REVENUES			2,543,417.00	2,500,000.00	-1.7%

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%
Classical, 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%
PIERS		3201-3202	0.00	0.00	0.0%
CASDI/Medicaid/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%
OPES, Allocated		3701-3702	0.00	0.00	0.0%
OPES, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	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		5400-5499	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%
Transfer of Direct Costs		5710	0.00	0.00	0.0%
Transfer of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	111,224.00	20,899.00	-81.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,224.00	20,899.00	-81.3%
CAPITAL OUTLAY					
Land		6100	17,716.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	28,251.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,967.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7200	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7450	0.00	0.00	0.0%
Other Debt Service - Principal		7490	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			167,191.00	20,899.00	-87.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		5919	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		6969	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		6971	0.00	0.00	0.0%
Proceeds from Leases		6972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		6973	0.00	0.00	0.0%
All Other Financing Sources		6979	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) LOFF Sources		0010-0000	0.00	0.00	0.0%
2) Federal Revenue		0100-0200	0.00	0.00	0.0%
3) Other State Revenue		0300-0500	0.00	0.00	0.0%
4) Other Local Revenue		0600-0700	2,543,417.00	2,500,000.00	-1.7%
5) TOTAL, REVENUES			2,543,417.00	2,500,000.00	-1.7%
B. EXPENDITURES (Objects 1000-7000)					
1) Instruction	1000-1000		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2000		0.00	0.00	0.0%
3) Pupil Services	3000-3000		0.00	0.00	0.0%
4) Ancillary Services	4000-4000		0.00	0.00	0.0%
5) Community Services	5000-5000		0.00	0.00	0.0%
6) Enterprise	6000-6000		0.00	0.00	0.0%
7) General Administration	7000-7000		0.00	0.00	0.0%
8) Plant Services	8000-8000		167,191.00	20,000.00	-87.9%
9) Other Outgo	9000-9000	Except 7000-7000	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			167,191.00	20,000.00	-87.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			2,376,226.00	2,479,100.00	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		0000-0000	0.00	0.00	0.0%
b) Transfers Out		7000-7000	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		0000-0000	0.00	0.00	0.0%
b) Uses		7000-7000	0.00	0.00	0.0%
3) Contributions		0000-0000	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)			2,376,226.00	2,479,100.00	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	5,000,416.48	3,342,644.48	-33.2%
b) Audit Adjustments		0703	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,000,416.48	3,342,644.48	-33.2%
d) Other Restatements		0705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,000,416.48	3,342,644.48	-33.2%
2) Ending Balance, June 30 (E + F1e)			3,342,644.48	10,721,794.48	321.1%
Components of Ending Fund Balance					
a) Nonexpendable					
Revolving Cash		0711	0.00	0.00	0.0%
Stores		0712	0.00	0.00	0.0%
Prepaid Items		0713	0.00	0.00	0.0%
All Others		0718	0.00	0.00	0.0%
b) Restricted		0740	3,342,644.48	10,721,794.48	321.1%
c) Committed					
Stabilization Arrangements		0760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		0760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		0780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		0790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	8,342,644.48	10,721,794.48
Total, Restricted Balance		8,342,644.48	10,721,794.48

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8080	0.00	0.00	0.0%
2) Federal Revenue		9100-9290	0.00	0.00	0.0%
3) Other State Revenue		9300-9590	8,253,467.00	0.00	-100.0%
4) Other Local Revenue		9600-9790	1,543.00	1,543.00	0.0%
5) TOTAL, REVENUES			8,255,000.00	1,543.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1800-1890	0.00	0.00	0.0%
2) Classified Salaries		2000-2090	0.00	0.00	0.0%
3) Employee Benefits		3000-3090	0.00	0.00	0.0%
4) Books and Supplies		4000-4090	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5090	40,000.00	40,000.00	0.0%
6) Capital Outlay		6000-6090	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7290, 7400-7490	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7390	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,215,000.00	(38,457.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8990	0.00	0.00	0.0%
b) Transfers Out		7000-7090	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8970	0.00	0.00	0.0%
b) Uses		7630-7690	0.00	0.00	0.0%
3) Contributions		8980-8990	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)			6,215,000.00	(38,457.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	2,193,121.43	8,408,121.43	283.4%
b) Audit Adjustments		9703	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,193,121.43	8,408,121.43	283.4%
d) Other Restatements		9705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,193,121.43	8,408,121.43	283.4%
2) Ending Balance, June 30 (E + F1e)			8,408,121.43	8,369,664.43	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9790	0.00	0.00	0.0%
Other Commitments		9790	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9790	8,408,121.43	8,369,664.43	-0.5%
Capital Projects	0000	9790	8,408,121.43		
Capital Projects	0000	9790		8,369,664.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	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	14,052,886.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Greater 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			14,862,855.53		
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 Greater Governments		9590	0.00		
3) Due to Other Funds		9615	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9690	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (98 + 112) - (15 + 12)			14,862,855.53		
FEDERAL REVENUE					
A) Other Federal Revenue		9290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		9545	6,263,457.00	0.00	-100.0%
Pass-Through Revenues from State Sources		9597	0.00	0.00	0.0%
All Other State Revenue		9590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,263,457.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		9531	0.00	0.00	0.0%
Leases and Rentals		9590	0.00	0.00	0.0%
Interest		9690	1,543.00	1,543.00	0.0%
Net Increases (Decreases) in the Fair Value of Investments		9692	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		9699	0.00	0.00	0.0%
All Other Transfers in from All Others		9799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,543.00	1,543.00	0.0%
TOTAL, REVENUES			8,265,000.00	1,543.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASD/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4300	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		5400-5400	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	40,000.00	40,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenue					
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		7430	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			40,000.00	40,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8813	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	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		7913	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7919	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Disposal of Capital Assets		5033	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		5065	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		5071	0.00	0.00	0.0%
Proceeds from Leases		5072	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		5073	0.00	0.00	0.0%
All Other Financing Sources		5079	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7051	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8080	0.00	0.00	0.0%
Contributions from Restricted Revenues		8090	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	8,283,487.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,543.00	1,543.00	0.0%
5) TOTAL, REVENUES			8,285,030.00	1,543.00	-100.0%
B. EXPENDITURES (Objects 1000-7000)					
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		40,000.00	40,000.00	0.0%
9) Other Origin	9000-9999	Exempt 7000-7999	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			40,000.00	40,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			8,245,030.00	(38,457.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7900-7929	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		9900-9979	0.00	0.00	0.0%
b) Uses		7500-7599	0.00	0.00	0.0%
3) Contributions		9980-9999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCES (C + D4)			8,245,030.00	(38,457.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,183,121.43	8,408,121.43	283.4%
b) Audit Adjustments		9792	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,183,121.43	8,408,121.43	283.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,183,121.43	8,408,121.43	283.4%
2) Ending Balance, June 30 (E + F1e)			8,408,121.43	8,369,664.43	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9715	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	8,408,121.43	8,369,664.43	-0.5%
Capital Projects	0000	9780	8,408,121.43		
Capital Projects	0000	9780		8,369,664.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9788	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		8019-8099	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	45,000.00	345,000.00	666.7%
5) TOTAL REVENUES			45,000.00	345,000.00	666.7%
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)			45,000.00	345,000.00	666.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8899	45,000.00	45,000.00	0.0%
b) Transfers Out		7000-7099	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8630-8679	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8990-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			45,000.00	45,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000.00	390,000.00	233.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	922,085.57	912,085.57	10.8%
b) Audit Adjustments		9703	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			922,085.57	912,085.57	10.9%
d) Other Reallocations		9706	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1a + F1d)			922,085.57	912,085.57	10.8%
2) Ending Balance, June 30 (E + F1e)			912,085.57	1,302,085.57	42.8%
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	912,085.57	1,302,085.57	42.8%
c) Committed					
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9769	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	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	1,167,636.85		
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 Senior Government		9250	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,167,608.00		
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		9550	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		9900	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G8 + H2) - (I6 + J2)			1,167,608.00		
FEDERAL REVENUE					
FEMA		9291	0.00	0.00	0.0%
All Other Federal Revenue		9290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		9557	0.00	0.00	0.0%
California Clean Energy Jobs Act	9290	9590	0.00	0.00	0.0%
All Other State Revenue	All Other	9590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		9625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		9631	0.00	0.00	0.0%
Leases and Rentals		9650	0.00	0.00	0.0%
Interest		9660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		9662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		9699	45,000.00	345,000.00	666.7%
All Other Transfers In from All Others		9799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	345,000.00	666.7%
TOTAL, REVENUES			45,000.00	345,000.00	666.7%
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		2500	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 Code	Object Code	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OSBO/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		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5490	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7430	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8012	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8019	45,000.00	45,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,000.00	45,000.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		0063	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		0905	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		0071	0.00	0.00	0.0%
Proceeds from Leases		0072	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		0073	0.00	0.00	0.0%
All Other Financing Sources		0070	0.00	0.00	0.0%
(a) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7051	0.00	0.00	0.0%
All Other Financing Uses		7000	0.00	0.00	0.0%
(b) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		0000	0.00	0.00	0.0%
Contributions from Restricted Revenues		0000	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			45,000.00	45,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LOFF Sources		0010-0000	0.00	0.00	0.0%
2) Federal Revenue		0100-0200	0.00	0.00	0.0%
3) Other State Revenue		0300-0500	0.00	0.00	0.0%
4) Other Local Revenue		0600-0700	45,000.00	345,000.00	668.7%
5) TOTAL, REVENUES			45,000.00	345,000.00	668.7%
B. EXPENDITURES (Objects 1000-7000)					
1) Instruction	1000-1000		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2000		0.00	0.00	0.0%
3) Pupil Services	3000-3000		0.00	0.00	0.0%
4) Ancillary Services	4000-4000		0.00	0.00	0.0%
5) Community Services	5000-5000		0.00	0.00	0.0%
6) Enterprise	6000-6000		0.00	0.00	0.0%
7) General Administration	7000-7000		0.00	0.00	0.0%
8) Plant Services	8000-8000		0.00	0.00	0.0%
9) Other Outgo	9000-9000	Except 7000-7000	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)			45,000.00	345,000.00	668.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		0000-0020	45,000.00	45,000.00	0.0%
b) Transfers Out		7000-7020	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		0200-0070	0.00	0.00	0.0%
b) Uses		7000-7000	0.00	0.00	0.0%
3) Contributions		0000-0000	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000.00	45,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			90,000.00	390,000.00	333.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	912,086.57	912,086.57	10.0%
b) Audit Adjustments		0702	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,086.57	912,086.57	10.0%
d) Other Reallocations		0705	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,086.57	912,086.57	10.0%
2) Ending Balance, June 30 (E + F1e)			912,086.57	1,302,086.57	42.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		0711	0.00	0.00	0.0%
Stores		0712	0.00	0.00	0.0%
Prepaid Items		0713	0.00	0.00	0.0%
All Others		0718	0.00	0.00	0.0%
b) Restricted		0740	912,086.57	1,302,086.57	42.0%
c) Committed					
Stabilization Arrangements		0760	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		0780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		0760	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		0709	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		0790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	\$12,081.57	1,302,081.57
Total, Restricted Balance		\$12,081.57	1,302,081.57

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)	5,304.00	5,304.00	5,425.00	5,346.00	5,346.00	5,425.00
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)	5,304.00	5,304.00	5,425.00	5,346.00	5,346.00	5,425.00
E. 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	10.47	10.47	10.47	10.47	10.47	10.47
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A4a through A4f)	10.47	10.47	10.47	10.47	10.47	10.47

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-3 ADA	Annual ADA	Funded ADA	Estimated P-3 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,314.47	5,314.47	5,435.47	5,358.47	5,358.47	5,435.47
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 49915(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 45300]						
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-3 ADA	Annual ADA	Funded ADA	Estimated P-3 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 06, 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 49915(a) or (c) [EC 2674(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-NP&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 06 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 06 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 49915(a) or (c) [EC 2674(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, 02, or 02 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec
A. BEGINNING CASH	9110		5,000,000.00	6,378,792.45	6,584,520.70	6,287,041.42	4,750,574.07	3,516,897.88
B. RECEIPTS								
LCF Revenue Sources								
Principal Apportionment	8010-8019		2,114,782.95	2,114,782.95	3,806,627.31	3,806,627.31	3,806,627.31	3,806,627.31
Property Taxes	8020-8079		.00	-2,778.23	.00	-1,057.08	.00	7,598,826.19
Miscellaneous Funds	8080-8099		-77,456.50	-77,456.50	-77,456.50	-77,456.50	-77,456.50	-77,456.50
Federal Revenues	8100-8299		1,577.27	289,585.39	1,042,450.24	16,008.12	651,832.17	79,145.47
Other State Revenues	8300-8599		374,749.79	374,749.79	374,749.79	374,749.79	374,749.79	374,749.79
Other Local Revenues	8600-8799		8,350.87	699,360.42	416,861.72	118,285.66	180,951.60	191,270.75
Interfund Transfers In	8810-8929		.00	.00	.00	.00	.00	.00
All Other Financing Sources	8930-8979		.00	.00	.00	.00	.00	.00
Undefined Objects			.00	.00	.00	.00	.00	.00
TOTAL RECEIPTS			2,422,014.38	3,376,253.81	5,563,252.55	4,237,165.29	4,936,504.37	11,973,163.99
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		199,964.43	1,072,849.83	3,023,358.66	3,011,409.84	2,969,060.45	2,988,166.76
Classified Salaries	2000-2999		410,908.99	841,571.37	941,009.11	919,377.96	908,322.64	894,880.20
Employee Benefits	3000-3999		346,057.25	1,164,289.82	2,084,887.94	1,944,510.14	2,036,330.50	2,040,020.45
Books and Supplies	4000-4999		60,440.49	80,587.32	181,321.47	161,321.47	141,027.81	141,027.81
Services	5000-5999		439,316.88	439,316.88	512,536.36	585,755.84	585,755.84	585,755.84
Capital Outlay	6000-6999		.00	.00	.00	.00	.00	.00
Other Outgo	7000-7499		.00	9,296.45	7,046.39	12,683.51	12,683.51	12,683.51
Interfund Transfers Out	7500-7629		.00	.00	.00	.00	.00	.00
All Other Financing Uses	7630-7699		.00	.00	.00	.00	.00	.00
Undefined Objects			.00	.00	.00	.00	.00	.00
TOTAL DISBURSEMENTS			1,456,688.04	3,607,911.67	6,730,157.94	6,655,058.75	6,653,180.76	6,662,524.96
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199	-5,026.50	.00	.00	.00	.00	.00	.00
Accounts Receivable	9200-9299	-1,858,351.46	.00	.00	475,000.00	475,000.00	475,000.00	.00
Due From Other Funds	9310	.00	.00	.00	.00	.00	.00	.00
Stores	9320	-63,314.68	.00	.00	.00	.00	.00	.00
Prepaid Expenditures	9330	.00	.00	.00	.00	.00	.00	.00
Other Current Assets	9340	.00	.00	.00	.00	.00	.00	.00
Deferred Outflows of Resources	9490	.00	.00	.00	.00	.00	.00	.00
Undefined Objects	N/A	.00	.00	.00	.00	.00	.00	.00
SUBTOTAL ASSETS	N/A	-1,928,682.64	.00	.00	475,000.00	475,000.00	475,000.00	.00
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	1,657,704.43	-414,426.11	-414,426.11	-414,426.11	-414,426.11	.00	.00
Due To Other Funds	9610	.00	.00	.00	.00	.00	.00	.00
Current Loans	9640	.00	.00	.00	.00	.00	.00	.00

Unearned Revenues	9650	.00	.00	.00	.00	.00	.00	.00
Deferred Inflows of Resources	9660	.00	.00	.00	.00	.00	.00	.00
Undefined Objects	N/A	.00	.00	.00	.00	.00	.00	.00
SUBTOTAL LIABILITIES	N/A	1,657,704.43	-414,426.11	-414,426.11	-414,426.11	-414,426.11	.00	.00
Nonoperating			.00	.00	.00	.00	.00	.00
Suspense Clearing	9910	.00	.00	.00	.00	.00	.00	.00
TOTAL BALANCE SHEET ITEMS		-268,988.21	414,426.11	414,426.11	889,426.11	889,426.11	475,000.00	.00
E. NET INCREASE/DECREASE								
B - C + D			1,379,752.45	184,768.26	-277,479.28	-1,528,467.36	-1,241,676.39	5,310,636.14
F. ENDING CASH (A + E)			6,379,752.45	6,564,520.70	6,287,041.42	4,758,574.07	3,516,897.68	8,827,536.12

Jan	Feb	Mar	Apr	May	June	Accruals	Unexpended Adjustments	Total	Budget
8,827,536.12	10,711,225.80	8,562,960.62	6,197,707.35	12,622,314.47	10,141,488.73				
3,806,627.31	3,806,627.31	3,806,627.31	3,806,627.31	3,806,627.31	3,806,627.31			42,295,859.00	42,295,859.00
3,134,219.11	.00	.00	8,902,908.42	33,580.18	550,782.41			20,296,491.00	20,296,491.00
-77,456.50	-77,456.50	-77,456.50	-77,456.50	-77,456.50	-77,456.50			-829,478.00	-829,478.00
721,329.67	3,373.05	33,688.70	25,957.29	3,389.90	.00	654,720.73		3,502,836.00	3,502,836.00
374,749.79	374,749.79	374,749.79	374,749.79	374,749.79	374,749.79	749,499.57		5,246,497.00	5,246,497.00
594,841.51	317,982.80	280,786.65	235,800.63	114,454.85	506,449.38	454,131.16		4,119,457.00	4,119,457.00
.00	.00	.00	.00	.00	.00	.00		.00	.00
.00	.00	.00	.00	.00	.00	.00		.00	.00
.00	.00	.00	.00	.00	.00	.00		.00	.00
8,554,310.90	4,425,176.45	4,418,394.94	13,348,868.94	4,255,335.53	5,161,152.99	1,858,351.48	.00	74,531,662.02	74,531,662.00
2,977,504.46	2,998,382.28	2,983,102.11	2,991,894.01	2,980,880.77	2,980,923.38			31,187,485.00	31,187,485.00
903,376.96	918,559.57	911,493.91	945,563.82	945,357.84	1,129,530.63			10,669,953.00	10,669,953.00
2,046,222.52	2,052,420.75	2,050,532.89	2,055,380.24	2,096,642.25	2,096,642.25			21,983,937.00	21,983,937.00
141,027.81	181,321.47	181,321.47	181,321.47	80,587.32	100,734.15	382,642.94		2,014,683.00	2,014,683.00
585,755.84	585,755.84	585,755.84	585,755.84	585,755.84	585,755.84	658,975.32		7,321,948.00	7,321,948.00
.00	.00	.00	.00	.00	.00	.00		.00	.00
16,733.61	71,491.28	71,442.00	164,064.43	245,789.14	.00	636,088.17		1,280,000.00	1,280,000.00
.00	.00	.00	.00	.00	45,000.00			45,000.00	45,000.00
.00	.00	.00	.00	.00	.00			.00	.00
.00	.00	.00	.00	.00	.00			.00	.00
6,670,621.22	6,797,941.20	6,783,648.22	6,923,979.81	6,945,013.16	6,948,588.25	1,657,704.43	.00	74,493,016.00	74,493,016.00
.00	.00	.00	.00	.00	.00				
.00	224,499.57	.00	.00	.00	.00			-5,026.50	
.00	.00	.00	.00	208,851.89	-1,858,351.46			-1,858,351.46	
.00	.00	.00	.00	.00	.00			.00	
.00	.00	.00	.00	.00	.00			-63,314.68	
.00	.00	.00	.00	.00	.00			.00	
.00	.00	.00	.00	.00	.00			.00	
.00	.00	.00	.00	.00	.00			.00	
.00	.00	.00	.00	.00	.00			.00	
.00	.00	.00	.00	.00	.00			.00	
.00	224,499.57	.00	.00	208,851.89	-1,858,351.46			-1,926,602.64	
.00	.00	.00	.00	.00	.00				
.00	.00	.00	.00	.00	1,657,704.43			1,657,704.43	
.00	.00	.00	.00	.00	.00			0.00	
.00	.00	.00	.00	.00	.00			0.00	

.00	.00	.00		.00	.00				.00
.00	.00	.00		.00	.00				.00
.00	.00	.00		.00	.00				.00
.00	.00	.00		.00	.00				.00
.00	.00	.00		.00	.00				3,315,408.88
.00	.00	.00		.00	.00				.00
.00	.00	.00		.00	.00				.00
.00	224,499.57	.00		.00	208,861.99	-3,516,055.89			4,973,113.29
1,983,689.88	-2,148,265.18	-2,365,253.28		6,424,607.12	-2,480,825.74	-5,303,489.75			
10,711,225.80	8,562,980.62	6,197,707.35		12,622,314.47	10,141,488.73	4,837,998.97			38,646.00

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, 52080, 52081, and 52082.

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: HSD Enterprise
Room

Place: HSD Boardroom

Date: June 17, 2022

Date: June 21, 2022

Time: 06:00 PM

Adoption
Date: July 28, 2022

Signed:

Clerk/Secretary of
the Governing Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Scott Wilbur

Telephone: 831 630-4300

Title: Int. CBO

E-mail: swilbur@hsd.org

Criteria and Standards Review Summary

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

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

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

S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior years (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • 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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X 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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X Jun 28, 2022
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A8	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

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-9999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2,623,928.80

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-9999 except 3701-3702)

(Functions 1000-9999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

67,194,106.06

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A8)

4.20%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-9999) in funds 01, 09, and 62 with functions 1000-9999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-9999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7800, objects 1000-5999, minus Line B9)	2,628,239.84
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,933,506.96
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	253,304.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,850,051.79
9. Carry-Forward Adjustment (Part IV, Line F)	156,403.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,006,454.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,187,857.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,421,188.19
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,157,892.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,280.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7199, objects 1000-5999, minus Part III, Line A4)	397,886.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7800, resources 2000-9999, objects 1000-5999; Functions 7200-7800, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,186.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,777,766.31
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 06, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-5999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 51, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,458,975.80
18. Foundation (Funds 19 & 57, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	79,427,092.43

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A9 divided by Line B19)

6.11%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fy/ac/ic/)

(Line A10 divided by Line B19)

6.30%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)

4,860,051.78

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(55,106.58)

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.84%) times Part III, Line B19); zero if negative

156,403.04

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.70%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

156,403.04

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A8 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

156,403.04

Approved
indirect
cost rate: 5.94%

Highest
rate used
in any
program: 6.70%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-6999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7380)	Rate Used
01	3010	1,248,816.57	7,236.00	0.58%
01	3060	703,640.00	41,391.00	5.88%
01	3061	264,273.00	13,699.00	5.18%
01	3182	657,601.00	14,150.00	2.14%
01	4035	185,670.00	9,283.00	5.00%
01	4127	58,140.00	3,395.00	5.84%
01	4203	302,677.00	11,679.00	3.86%
01	6010	765,686.18	9,581.92	1.25%
01	6600	12,699,153.29	763,000.00	5.92%
13	5310	2,276,384.80	152,607.00	6.70%

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	81,131,148.00	3.28%	83,138,244.00	4.29%	85,842,779.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,040,232.00	0.00%	1,040,232.00	0.00%	1,040,232.00
4. Other Local Revenues	8600-8799	890,749.00	0.00%	890,749.00	0.00%	890,749.00
5. Other Financing Sources						
a. Transfers in	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,308,348.00)	1.17%	(15,487,177.00)	1.17%	(15,868,800.00)
6. Total (Sum lines A1 thru A5c)		47,753,783.00	3.82%	49,580,048.00	5.09%	52,105,160.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,975,802.00		24,323,451.00
b. Step & Column Adjustment				347,849.00		352,980.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,975,802.00	1.45%	24,323,451.00	1.45%	24,676,141.00
2. Classified Salaries						
a. Base Salaries				8,108,347.00		8,194,889.00
b. Step & Column Adjustment				88,542.00		89,826.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,108,347.00	1.45%	8,194,889.00	1.45%	8,284,715.00
3. Employee Benefits	3000-3999	13,563,184.00	1.45%	13,789,860.00	1.45%	13,959,368.00
4. Books and Supplies	4000-4999	1,016,258.00	2.00%	1,038,580.00	2.00%	1,057,312.00
5. Services and Other Operating Expenditures	5000-5999	4,151,894.00	2.00%	4,234,932.00	2.00%	4,319,631.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,000.00	0.00%	100,000.00	0.00%	100,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(691,580.00)	0.00%	(691,580.00)	0.00%	(691,580.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		48,286,902.00	1.53%	49,003,122.00	1.53%	49,750,667.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(513,119.00)		578,926.00		2,364,673.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1a)		4,744,797.59		4,231,678.59		4,808,604.59
2. Ending Fund Balance (Sum lines C and D1)		4,231,678.59		4,808,604.59		7,163,177.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9760	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,300,000.00				
2. Unassigned/Unappropriated	9790	1,881,678.59		4,808,604.59		7,163,177.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,231,678.59		4,808,604.59		7,163,177.59
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9760	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,300,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,881,678.59		4,808,604.59		7,163,177.59
(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	9760					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,161,678.59		4,808,604.59		7,163,177.59
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)
(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	531,724.00	0.00%	531,724.00	0.00%	531,724.00
2. Federal Revenues	8100-8299	3,502,838.00	0.00%	3,502,838.00	0.00%	3,502,838.00
3. Other State Revenues	8300-8599	4,206,285.00	0.00%	4,206,285.00	0.00%	4,206,285.00
4. Other Local Revenues	8600-8799	3,228,708.00	0.00%	3,228,708.00	0.00%	3,228,708.00
5. Other Financing Sources						
a. Transfers In	8800-8829	0.00	0.00%		0.00%	
b. Other Sources	8830-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	15,308,346.00	1.17%	15,487,177.00	1.17%	15,666,600.00
6. Total (Sum lines A1 thru A5c)		26,777,679.00	0.67%	26,956,710.00	0.67%	27,136,133.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,211,693.00		7,316,263.00
b. Step & Column Adjustment				104,670.00		106,086.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,211,693.00	1.45%	7,316,263.00	1.45%	7,422,349.00
2. Classified Salaries						
a. Base Salaries				4,563,606.00		4,629,778.00
b. Step & Column Adjustment				68,172.00		67,132.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,563,606.00	1.45%	4,629,778.00	1.45%	4,696,910.00
3. Employee Benefits	3000-3999	8,430,753.00	1.46%	8,562,989.00	1.46%	8,677,017.00
4. Books and Supplies	4000-4999	998,428.00	2.00%	1,018,397.00	2.00%	1,038,764.00
5. Services and Other Operating Expenditures	5000-5999	3,170,054.00	2.00%	3,233,455.00	2.00%	3,298,124.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,280,000.00	0.00%	1,280,000.00	0.00%	1,280,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	591,580.00	0.00%	591,580.00	0.00%	591,580.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		26,228,114.00	1.44%	26,602,472.00	1.44%	26,884,744.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		551,765.00		354,238.00		183,389.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,503,082.44		3,054,847.44		3,409,085.44
2. Ending Fund Balance (Sum lines C and D1)		3,054,847.44		3,409,085.44		3,582,474.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,054,847.44		3,409,085.44		3,582,474.44
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9780					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,054,847.44		3,409,085.44		3,582,474.44
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	61,682,672.00	3.25%	63,667,966.00	4.25%	66,374,503.00
2. Federal Revenues	8100-8299	3,502,836.00	0.00%	3,502,836.00	0.00%	3,502,836.00
3. Other State Revenues	8300-8599	5,246,497.00	0.00%	5,246,497.00	0.00%	5,246,497.00
4. Other Local Revenues	8600-8799	4,119,457.00	0.00%	4,119,457.00	0.00%	4,119,457.00
5. Other Financing Sources						
a. Transfers in	8800-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		74,531,662.00	2.89%	76,536,758.00	3.64%	79,243,283.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,187,495.00		31,636,714.00
b. Step & Column Adjustment				452,219.00		458,776.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,187,495.00	1.45%	31,636,714.00	1.45%	32,096,490.00
2. Classified Salaries						
a. Base Salaries				10,666,953.00		10,824,667.00
b. Step & Column Adjustment				154,714.00		156,958.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,666,953.00	1.45%	10,824,667.00	1.45%	10,981,625.00
3. Employee Benefits	3000-3999	21,893,937.00	1.45%	22,312,849.00	1.45%	22,636,385.00
4. Books and Supplies	4000-4999	2,014,883.00	2.00%	2,064,977.00	2.00%	2,096,076.00
5. Services and Other Operating Expenditures	5000-5999	7,321,948.00	2.00%	7,468,387.00	2.00%	7,617,755.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,360,000.00	0.00%	1,360,000.00	0.00%	1,360,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,000.00)	0.00%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
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)		74,493,016.00	1.48%	75,805,594.00	1.48%	76,735,331.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A8 minus line B11)		38,646.00		931,184.00		2,507,862.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,247,890.03		7,286,528.03		8,217,890.03
2. Ending Fund Balance (Sum lines C and D1)		7,286,528.03		8,217,890.03		10,725,652.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		0.00		0.00
b. Restricted	9740	3,054,847.44		3,408,085.44		3,582,474.44
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,300,000.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,881,678.59		4,808,804.59		7,163,177.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,286,528.03		8,217,890.03		10,725,652.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,300,000.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,881,678.59		4,808,804.59		7,163,177.59
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,181,678.59		4,808,804.59		7,163,177.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.58%		5.36%		9.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>	No					
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,346.00		5,349.00		5,367.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		74,493,016.00		76,605,594.00		76,735,331.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		74,493,016.00		76,605,594.00		76,735,331.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,234,790.48		2,288,167.82		2,302,059.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,234,790.48		2,288,167.82		2,302,059.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 6760	Transfers Out 6760	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8920	Interfund Transfers Out 7000- 7020	Due From Other Funds 9310	Due To Other Funds 9010
01 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(100,000.00)				
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	100,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8920	Interfund Transfers Out 7600- 7620	Due From Other Funds 8310	Due To Other Funds 8610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8000- 8020	Interfund Transfers Out 7500- 7520	Due From Other Funds 8310	Due To Other Funds 8010
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					45,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
55 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 5500- 5629	Interfund Transfers Out 7500- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
65 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 9920	Interfund Transfers Out 7600- 7620	Due From Other Funds 9910	Due To Other Funds 9910
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	100,000.00	(100,000.00)	45,000.00	45,000.00		

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):	5,348.00
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	5,348	5,305	
	Charter School			
	Total ADA	5,348	5,305	0.8%
Second Prior Year (2020-21)	District Regular	5,315	5,315	
	Charter School			
	Total ADA	5,315	5,315	0.0%
First Prior Year (2021-22)	District Regular	5,415	5,425	
	Charter School		0	
	Total ADA	5,415	5,425	N/A
Budget Year (2022-23)	District Regular	5,425		
	Charter School	0		
	Total ADA	5,425		

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):

5,345.0

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variance

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	5,643	6,154	
	Charter School			
	Total Enrollment	5,643	6,154	N/A
Second Prior Year (2020-21)	District Regular	5,373	5,957	
	Charter School			
	Total Enrollment	5,373	5,957	N/A
First Prior Year (2021-22)	District Regular	5,659	5,659	
	Charter School			
	Total Enrollment	5,659	5,659	0.0%

Budget Year (2022-23)	District Regular	5,659
	Charter School	
	Total Enrollment	5,659

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	5,305	6,154	86.2%
	Charter School		0	
	Total ADA/Enrollment	5,305	6,154	
Second Prior Year (2020-21)	District Regular	5,315	5,957	89.2%
	Charter School	0		
	Total ADA/Enrollment	5,315	5,957	
First Prior Year (2021-22)	District Regular	5,304	5,659	93.7%
	Charter School			
	Total ADA/Enrollment	5,304	5,659	
Historical Average Ratio:				89.7%

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

88.2%

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are entered 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	5,348	5,650	94.5%	Not Met
	Charter School	0			
	Total ADA/Enrollment	5,348	5,650		
1st Subsequent Year (2023-24)	District Regular	5,348	5,650	94.5%	Not Met
	Charter School				
	Total ADA/Enrollment	5,348	5,650		
2nd Subsequent Year (2024-25)	District Regular	5,365	5,650	94.9%	Not Met
	Charter School				
	Total ADA/Enrollment	5,365	5,650		

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)

Attendance is projected higher because this budget employed the Governor's attendance proposal from the May review. This would bring HSD more inline with its Pre Covid ADA numbers.

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)* 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 formulae, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA* and its economic recovery target payment, plus or minus one percent.

* 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)	5,435.47	5,435.47	5,348.00	5,386.00
b.	Prior Year ADA (Funded)		5,435.47	5,435.47	5,348.00
c.	Difference (Step 1a minus Step 1b)		0.00	(86.47)	17.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	(1.59%)	.32%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		61,131,148.00	63,135,244.00	65,642,779.00
b1.	COLA percentage		5.55%	5.36%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)		4,010,203.31	3,396,729.93	2,646,676.72
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)		6.6%	3.8%	4.3%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		5.58% to 7.58%	2.79% to 4.79%	3.34% to 5.34%

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)	17,421,177.00	20,295,491.00	18,434,240.00	18,434,240.00
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)	57,763,371.00	62,682,350.00	63,136,244.00	65,842,779.00
District's Projected Change in LCFF Revenue:		8.35%	.87%	4.29%
LCFF Revenue Standard		5.55% to 7.95%	2.75% to 4.75%	3.34% to 5.34%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Higher than usual COLAs for LCFF in budget and subsequent year are pushing the change outside of the standard.

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	38,880,848.06	42,017,187.62	92.0%
Second Prior Year (2020-21)	35,324,346.47	38,268,498.81	92.3%
First Prior Year (2021-22)	43,445,663.00	47,935,791.59	90.6%
	Historical Average Ratio:		91.7%

	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):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	43,645,333.00	48,221,502.00	90.5%	Met
1st Subsequent Year (2023-24)	44,278,180.00	48,958,122.00	90.4%	Met
2nd Subsequent Year (2024-25)	44,920,224.00	49,705,567.00	90.4%	Met

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

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

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

Explanation:
(required if NOT met)

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):	6.58%	3.79%	4.34%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.44% to 16.58%	-5.21% to 13.79%	-5.88% to 14.34%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.58% to 11.58%	-1.21% to 8.79%	-0.96% to 9.34%

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)	8,408,999.45		
Budget Year (2022-23)	3,602,836.00	(58.33%)	Yes
1st Subsequent Year (2023-24)	3,602,836.00	0.00%	No
2nd Subsequent Year (2024-25)	3,602,836.00	0.00%	No

Explanation:
(required if Yes)

One-time Covid funds were recognized in prior year and not in budget year.

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

First Prior Year (2021-22)	9,163,393.10		
Budget Year (2022-23)	5,246,497.00	(42.75%)	Yes
1st Subsequent Year (2023-24)	5,246,497.00	0.00%	No
2nd Subsequent Year (2024-25)	5,246,497.00	0.00%	No

Explanation:
(required if Yes)

One-time Covid funds were recognized in prior year and not in budget year.

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

First Prior Year (2021-22)	4,258,377.76		
Budget Year (2022-23)	4,119,457.00	(3.22%)	Yes
1st Subsequent Year (2023-24)	4,119,457.00	0.00%	No
2nd Subsequent Year (2024-25)	4,119,457.00	0.00%	No

Explanation:
(required if Yes)

Certain local revenues are not budgeted until received. Prior year has recognized those local revenues.

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

First Prior Year (2021-22)	2,937,021.04		
Budget Year (2022-23)	2,014,883.00	(31.40%)	Yes
1st Subsequent Year (2023-24)	2,084,977.00	2.00%	No
2nd Subsequent Year (2024-25)	2,096,076.00	2.00%	No

Explanation:
(required if Yes)

Purchases made with one-time Covid funds that will not occur in future years.

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

First Prior Year (2021-22)	8,803,112.62		
Budget Year (2022-23)	7,321,848.00	(16.83%)	Yes
1st Subsequent Year (2023-24)	7,468,367.00	2.00%	No
2nd Subsequent Year (2024-25)	7,617,768.00	2.00%	No

Explanation:
(required if Yes)

Purchases made with one-time Covid funds that will not occur in future years.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	21,626,760.31		
Budget Year (2022-23)	12,868,790.00	(41.04%)	Not Met
1st Subsequent Year (2023-24)	12,868,790.00	0.00%	Met
2nd Subsequent Year (2024-25)	12,868,790.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	11,740,133.56		
Budget Year (2022-23)	9,336,631.00	(20.47%)	Not Met
1st Subsequent Year (2023-24)	9,623,364.00	2.00%	Met
2nd Subsequent Year (2024-25)	9,713,631.00	2.00%	Met

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

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

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

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

One-time Covid funds were recognized in prior year and not in budget year.

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

One-time Covid funds were recognized in prior year and not in budget year.

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

Certain local revenues are not budgeted until received. Prior year has recognized these local revenues.

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

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

Purchases made with one-time Covid funds that will not occur in future years.

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

Purchases made with one-time Covid funds that will not occur in future years.

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?

No

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

0.00

2. **Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7699, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

71,393,016.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

71,393,016.00

2,141,790.48

2,400,000.00

Met

¹ Fund 01, Resources 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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

--

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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 9759)	2,035,606.00	2,197,000.00	2,235,880.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,643,155.65	4,048,051.64	2,440,606.41
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.45)	0.00
	e. Available Reserves (Lines 1a through 1d)	6,678,761.65	6,243,051.19	4,676,486.41
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	67,919,249.14	73,672,644.60	63,165,561.42
	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)	67,919,249.14	73,672,644.60	63,165,561.42
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.8%	8.5%	5.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	2.8%	1.8%

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.

⁴A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(782,267.30)	42,082,913.82	1.8%	Met
Second Prior Year (2020-21)	2,833,617.32	38,296,498.91	N/A	Met
First Prior Year (2021-22)	(4,786,033.96)	47,880,791.68	10.0%	Not Met
Budget Year (2022-23) (Information only)	(513,119.00)	48,286,902.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

8. 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:

8A. 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 *		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)	Variance Level	(If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	7,443,377.14	7,478,471.85	N/A	Met
Second Prior Year (2020-21)	5,226,004.65	6,696,214.25	N/A	Met
First Prior Year (2021-22)	9,629,831.67	9,629,831.67	0.0%	Met
Budget Year (2022-23) (Information only)	4,744,787.59			

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

8B. 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)

- 1b. 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.

* 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.

* 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.)	5,346	5,349	5,367
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	74,483,016.00	75,605,594.00	76,735,331.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	74,483,016.00	75,605,594.00	76,735,331.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,234,790.48	2,268,167.82	2,302,089.93
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)	2,234,790.48	2,268,167.82	2,302,089.93

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,231,678.58	4,508,904.58	7,163,177.58
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	4,231,678.58	4,508,904.58	7,163,177.58
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.68%	6.36%	9.33%
District's Reserve Standard (Section 10B, Line 7):		2,234,790.48	2,268,167.82	2,302,089.93
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenue for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

88A. 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 0000)				
First Prior Year (2021-22)	(14,976,099.40)			
Budget Year (2022-23)	(16,308,346.00)	332,246.60	2.2%	Met
1st Subsequent Year (2023-24)	(16,487,177.00)	178,831.00	1.2%	Met
2nd Subsequent Year (2024-25)	(16,666,000.00)	181,423.00	1.2%	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)	45,000.00			
Budget Year (2022-23)	45,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	45,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	45,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

88B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

86. Long-term Commitments

Identify all existing and new multiyear commitments* 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 in funding sources used to pay long-term commitments will be replaced.

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

87A. 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 86B and 86C)

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 87A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	28	Property Taxes	Fund 51: 7138, 7139	61,317
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	Fund 01, 1000-3999	516,844

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

TOTAL:				577,961

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,500,000	2,500,000	2,500,000	2,500,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,500,000	2,500,000	2,500,000	2,500,000
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

88B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

88C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

No

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

Explanation:
(required if Yes)

87. **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.).

87A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Employees 15 service yrs, 62, 63 and 64 yrs, HSD pays 100%, employees pay the difference, must enroll in Medicare, and at 65 eligible to purchase insurance.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. **OPEB Liabilities**

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

8,348,880.00

8,348,880.00

0.00

Actuarial

e. If based on an actuarial valuation, indicate the measurement date
of the OPEB valuation

Jul 30, 2020

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per
actuarial valuation or Alternative Measurement

Method

b. OPEB amount contributed (for this purpose, include premiums
paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022- 23)	(2023-24)	(2024-25)
666,037.00	666,037.00	666,037.00
155,000.00	155,000.00	155,000.00
248,543.00	248,543.00	248,543.00
13.00	9.00	3.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

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

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

S6.

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.

SBA. 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	248	310	283	283

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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

--

7. Amount included for any tentative salary schedule increases

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

- 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

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

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

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

58B. 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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	191	247	219	219

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

None at this time.

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

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)?

No

No

No

One Year Agreement

Total cost of salary settlement
% change in salary schedule
from prior year

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes

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:

No		

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

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

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

Classified (Non-management) - Other

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

None at this time.

88C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	40	35.5	35.5	35.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

If n/a, skip the remainder of Section 88C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

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

**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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Yes	Yes	Yes

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

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

Yes	Yes	Yes

89. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2022

810. 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 A8 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?	Yes
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

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Hollister Elementary

San Benito County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

WNC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

CHK-RES6600XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV-EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8687, and 8897) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district must check the box relating to the required budget certifications.	<u>Exception</u>
CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district should check the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Exception</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental Information Items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01i) must be opened and saved.	<u>Passed</u>
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BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) has not been provided. **Exception**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) has not been provided. **Exception**

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

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

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

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the budget periods, open and save Form 01CS and Form CB, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies.) **Exception**

FORM	DEPENDENT ON FORM/OL
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MYP	A
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VERSION-CHECK - (Warning) - All versions are current. **Passed**