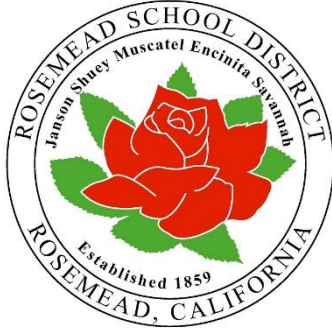


ROSEMEAD SCHOOL DISTRICT

2022-23 Proposed Budget



UNITY OF PURPOSE:

- L** - Lifelong learners and leaders of our global society
- E** - Ethical behavior and mindsets
- A** - Academic rigor, support, and achievement
- D** - Diversity is valued and respected

MISSION OF THE ROSEMEAD SCHOOL DISTRICT

The Rosemead School District provides a challenging academic environment that embraces the diversity of the entire community and encourages lifelong learning.

In partnership with parents and the community, our mission is to nurture the whole child, including their intellectual, physical, emotional, and ethical growth, in order to prepare them to be responsible, healthy, productive, and contributing members of our global society.

The Rosemead School District promotes leadership at all levels of our educational community. It strives for all members to **LEAD**.

June 23, 2022

The data contained herein is subject to change and represents our best estimates based on information available at this time.

ROSEMEAD SCHOOL DISTRICT

Proposed Budget Assumptions

2022 - 2023

The budget assumptions utilized in the report are based on the Governor’s May Revision. They are updated based on the School Services and Los Angeles County Office of Education (LACOE) latest dartboards. Budget assumptions are based upon historical trends and other external sources as appropriate.

Budget Perspective:

It is a good May Revision for school districts. The General Fund revenue growth was \$50 billion more than the 2021 State Budget Act a year ago. In the May Revision, the Governor proposes \$13.8 billion in ongoing spending for Proposition 98, and \$19.1 billion in one-time funding for K-12. The ongoing funds include \$7.2 billion for LCFF and transitional kindergarten, \$3.8 billion for ELOP, \$600 million for universal meals, \$500 million to increase special education base funding, and \$427 million for the cost of living adjustment to specific categorical programs. The one-time funds consist of \$8 billion in discretionary grants, \$1.5 billion for career pathways development, \$1.5 for green school bus grants, and \$8.5 billion for facilities, infrastructure, and deferred maintenance. However, the May Revision did not address continued increases in pension costs.

California’s economy showed revenue growth over the last two years. The “big three” taxes include personal income, corporations, and sales grew by 30% in 2020-21 and are expected to grow another 20% in 2021-22. The economic boom is unlikely to last. A recession is inevitable due to record-high inflation, which continues to slow consumer spending, issues with the global supply chain, volatility in the stock market, the war in Ukraine, which impacts food prices, and the possibility of another COVID surge may lead to a national recession in the near future. California-specific risks include reduction of revenues from high-income earners and disruption from wildfires, drought, and other extreme weather events.

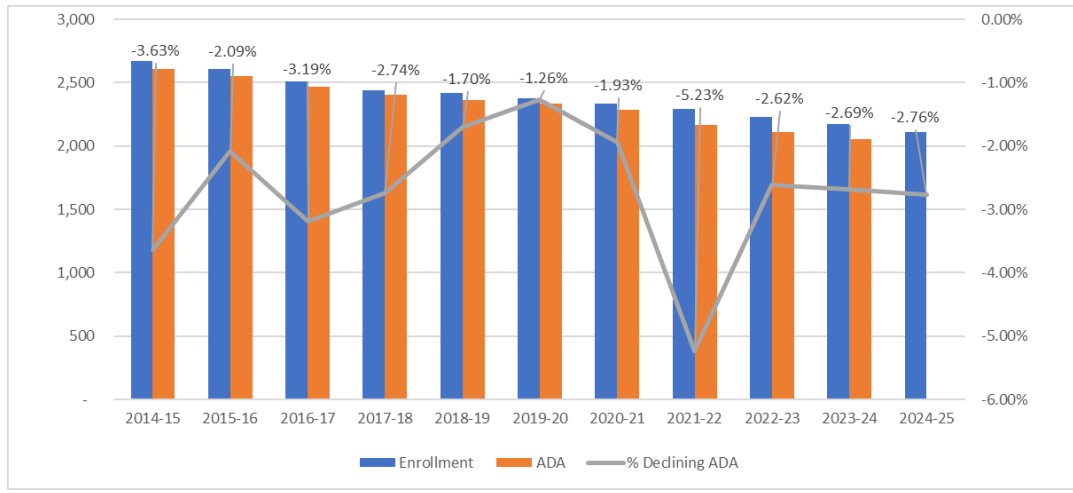
Enrollment and Average Daily Attendance (ADA):

Enrollment constitutes the number of pupils enrolled in the District. It is the basis for projecting the resources and expenditures for providing the District’s programs and services. The most consistent measure of enrollment in schools in California is the California Basic Education Data System (CBEDS) pupil count taken each October. The CBEDS count, which takes place after the start of the school year, gives the District a consistent date on which to compare and analyze year-to-year enrollments.

Based upon the current enrollment that includes transitional kindergarten and two Special Education severe disabilities classes that serve the West San Gabriel Special Education Local Planning Area (WSGV SELPA), the District forecasts between 2% to 3% continued enrollment decline annually. The Proposed Budget utilized prior year average daily attendance (ADA) to enrollment of 94.5% for the current and two subsequent years. The multi-year projections include an estimated 2,111 ADA for 2022-23, 2,054 ADA for 2023-24, and 1,997 ADA for 2024-25: a combined loss of 170 ADA projected for the next three years.

Enrollment and ADA projections for current and two subsequent years:	Projection	2022-23	2023-24	2023-242
	Enrollment	2,233.00	2,173.00	2,113.00
	P2 ADA	2,110.73	2,054.01	1,997.30
	Declining ADA	-56.71	-56.71	-56.71
	% Declining ADA	-2.62%	-2.69%	-2.76%

Enrollment to ADA Trend:



REVENUES

Local Control Funding Formula (LCFF) Sources:

The LCFF model establishes a Base with Supplemental and Concentration grants, and provides additional funding for K-3 Class Size Reduction (CSR), Home-to-School Transportation, and the Targeted Instructional Improvement Grant (TIIG). The additional Supplemental and Concentration Grants (SC) funding is based on the “unduplicated pupil” count of pupils who are either English Learners (EL), free or reduced-price meals, homeless, and foster youth. The unduplicated count is reported in the California Longitudinal Pupil Achievement Data System (CALPADS) during the Fall 1 reporting period that ends in January.

The LCFF funding projection is based upon the P-2 Average Daily Attendance (ADA). P-2 is the Second Period Report of ADA to the State and represents the average student attendance between July 1 and April 15. For districts with declining enrollment, funding is based on the greater of the last two years’ ADA. Due to the impacts of the COVID-19 pandemic, ADA reporting was suspended for the 2020-21 school year, and LCFF funding for 2021-22 would be based on greater of the attendance yield from 2019-20 or 2021-22. The new LCFF calculation method allows districts to utilize the greater of current year, prior, or the average of three prior years’ ADA in the May Revision. The Districts’ LCFF funding is based on this new method utilizing the LCFF calculator from the Los Angeles County Office of Education (LACOE).

The following are sources used to calculate the funding levels for the current and next two years:

LCFF Sources:	2022-23	2023-24	2024-25
Funded Cost of Living (COLA)	6.56%	5.38%	4.02%
Free & Reduce, EL, Foster Youth Count	1,763	1,715	1,668
Funded ADA	2,277	2,203	2,111
% Unduplicated Count to Enrollment	78.94%	78.94%	78.94%
Average LCFF funding per ADA	\$13,554	\$14,138	\$14,497

The Base Grant rates for 2022-23 through 2024-25 are as follows:

Grade Level	2021-22 Base	2022-23 COLA 6.56%	2022-23 (\$2.1 B)	2022-23 Base	2023-24 COLA 5.38%	2023-24 Base	2024-25 COLA 4.02%	2024-25 Base
K-3	\$8,093	\$531	\$266	\$8,890	\$478	\$9,368	\$377	\$9,745
4-6	\$8,215	\$539	\$270	\$9,024	\$485	\$9,509	\$382	\$9,891
7-8	\$8,458	\$555	\$278	\$9,291	\$500	\$9,791	\$394	\$10,185

The Base Grant rates are by grade levels and are increased by the statutory COLA annually. The statutory COLA is 6.56% for the budget year, 5.38% is estimated for 2023-24, and 4.02% for 2024-25. The additional LCFF investment of \$2.1 billion proposed in the May Revise for 2022-23 increased the Base funding per ADA by \$266 for grades K-3, \$270 for 4-6, and \$278 for 7-8.

Class Size Reduction (CSR) Augmentation:

The Augmentation Grant within LCFF provides additional funding for grades K-3 Class Size Reduction and Grades 9-12 Career Technical Education (not applicable to Rosemead). This portion makes up 10.4% of the K-3 Base Grant, estimated at \$925 per ADA for 2022-23, \$974 for 2023-24, and \$1,014 for 2024-25, respectively. To receive annual funding for CSR, districts are required to maintain a class size of 24:1 (K-3) for each school site unless a local alternative ratio is bargained for. Current K-3 class size ratio averages at 21:1. The District meets its targeted ratio of 24:1 by utilizing funds from the CSR Augmentation, Supplemental, and Concentration grants to maintain reduced class sizes.

Education Protection Account (EPA) Funds:

Education Protection Account (EPA) funds are generated by the temporary tax increases authorized by Proposition 30 in 2012 and Proposition 55 in 2016. EPA funds require a public hearing and an annual report posted on the District’s website, which provides an accounting of the amount of EPA funds received, and how those funds were spent. Similar to local property taxes, the District’s State Aid is reduced by every dollar received from EPA. These funds are used to offset teachers’ salaries and fringe benefits each year.

Supplemental and Concentration (SC) Grants:

Supplemental and Concentration funding is based on LACOE’s LCFF calculations from 2022-23 to 2024-25. The usage of the SC Grants is intended to provide increased or improved services for the District’s “At Promise” students. The improved or increased services must be planned and outlined in the District’s Local Control Accountability Plan (LCAP), which includes input from Stakeholder groups, and requires a public hearing, and approval by the Board and LACOE before July 1.

The Budget Act of 2021 increased the funding level for the LCFF Concentration Add-on grant from 50% to 65% by providing an additional \$1.1 billion in ongoing Prop 98 funds to local education agencies (LEAs) with an enrollment of 55% or greater of low-income, English learner, and foster youth students. The additional funds are to be used toward increasing certificated and classified staff that provide direct services to these students, including counselors, nurses, teachers, paraprofessionals, and other support providers.

Supplemental and Concentration grant monies were calculated using a three-year average percent of enrollment eligible unduplicated pupil count: 79.73% for the budget year, 79.74% for 2023-24, and 78.93% for 2024-25.

Supplemental & Concentration	2022-23	2023-24	2024-25
SC Grants	6,074,728	6,077,506	6,058,576
15% Concentration Add-on	\$795,952	\$786,235	\$783,657
Total	\$6,870,680	\$6,863,741	\$6,842,233

Federal Revenues:

Federal revenues are based on current grants, entitlements, and carryover dollars. The Federal Cares Act and the American Rescue Plan Act provided \$13.2 million in one-time federal funding for the Rosemead School District. \$2.8 million was spent by June 30, 2021. Another \$2.9 million is projected to be spent by fiscal year-end 2021-22. The Adopted Budget and next subsequent year's projections comprise the remaining \$7.5 million. These funds are no longer included in the second subsequent year. The 2022-23 budget include carryovers from ESSER II and ESSER III for \$3.6 million. Budget year 2023-24 projections include the remaining carryover from ESSER III for \$2.5 million and the federal portion of the Expanded Learning Opportunities (ELO) grants of \$798,294. The spending plan for the remaining one-time federal stimulus revenues is estimated at \$3.6 million for the budget year and \$3.9 million for the second year. Other federal revenues in the budget year include \$1.26 million in projected revenues and carryovers from Title I, II, III and IV, \$458,037 from the Special Education IDEA programs, and \$95,095 from the ARP Homeless grant and other federal reimbursements. The overall federal revenue projection is estimated at \$5.4 million for the budget year, \$5.6 million for 2023-24, and \$1.65 million for 2024-25 without the federal stimulus funds.

State Program Revenues:

The District is awarded \$4.6 million in one-time State stimulus funding. These funds include Proposition 98 Learning Loss Mitigation funds(LLMF), Expanded Learning Opportunity grant and program (ELO and ELOP), In-Person Instructions grants (IPI), Educator Effectiveness Block grant (EEF), and Special Education Learning Recovery Support (LRS) and Dispute Prevention and Resolution (DPDR) grants. LLMF was fully spent by June 30, 2021. The ELO carryover is projected to be spent by June 30, 2022. The cash receipts received in the prior year for the ELOP (\$1.4 million), EEF (\$570,781), and Special Ed LRS and DPDR (\$217,997) are included in the restricted general fund beginning balance for the budget year. The one-time revenues in the budget year include the carryovers from ELOP of \$316,432 and IPI of \$434,440. Other ongoing state revenues include the Mandated Block grant (\$75,730), Lottery (\$502,642), ASES program (\$710,236), State Mental Health (\$149,938), and the Early Intervention Preschool grant (\$179,348). The On-Behalf Pension contribution is estimated at \$1.5 million, with expenditures to offset the revenue. Overall, other State revenue projection totals approximately \$3.9 million for the budget year. The next two subsequent years exclude the one-time IPI and ELOP carryovers and add on the ongoing ELOP grant estimated at \$1.1 million (\$672 per ADA), netting \$4.2 million each subsequent year.

Lottery Revenues:

Lottery funding is estimated at \$228 per annual ADA for budget adoption. \$163 per ADA is the unrestricted general fund portion, and \$65 per ADA is the restricted lottery portion designated for purchasing instructional materials. Decreases in the second subsequent year result from declining enrollment.

Lottery Funding	2022-23	2023-24	2024-25
Restricted - Prop 20	\$143,297	\$139,447	\$135,596
Unrestricted	\$359,345	\$349,689	\$340,034

Mandated Cost Revenues:

For grades K-8, the ongoing Mandated Block Grant (MBG) funding is \$34.94 per ADA, slightly increasing to \$36.82 and \$37.98 in the two subsequent years. Funding for the budget year is approximately \$75,730.

Special Education Revenues:

The State increased the Special Education base rate from \$625 to \$715 per ADA and provided \$260 million ongoing for the Early Intervention Preschool program. One-time funding includes \$450 million to SELPAs to assist their LEAs with learning recovery services and \$100 million for alternative dispute resolutions. Special Education funding for 2022-23 is based on the Special Education Local Planning Area (SELPA) projections, currently at \$2.6 million for federal and state. With continued declining enrollment, a 0% COLA is projected for 2023-24 through 2024-25.

Interest-Earning:

The projected interest rates for the District's funds on deposit with the Los Angeles County Office of Education for 2021-22 is approximately 0.5%. Interest earnings are estimated at the prior rate of 0.5% for the budget year.

EXPENDITURES

Certificated and Classified Salaries:

- The 2021-22 negotiated settlement is completed for certificated, management, and confidential bargaining units. The increase in compensation is projected to be paid in the Fall of 2022, which will add approximately \$1.4 million to the current year's budget. The certificated bargaining unit received a 3% increase to the salary schedule, a 3.25% one-time annual bonus, an increase to the hourly rate from \$40 to \$45, and \$1,130.70 added to the health and welfare cap to \$11,000. Management and Confidential received the same settlement. The classified non-management bargaining unit has not settled at the time of the budget adoption. However, the same compensation is incorporated in the budget adoption for this group.
- Negotiation with all bargaining units is pending for 2022-23. No ongoing salary increase is projected for the budget or two subsequent years.
- The standard Professional Development (PD) days for all groups are budgeted in the current and multi-year projections (MYP). They include six days for certificated non-management staff, four for certificated management, and three for classified staff. For the budget and subsequent two years, funding for professional development is from the Supplemental and Concentration grants.
- Step and column movement budgeted at an average rate of 1.2% for certificated and 1.6% for classified non-management for the next two years.
- The one-time Expanded Learning Opportunity grants funded 8.38 full-time equivalent (FTE) positions in the prior year, including classroom instructional (TAG) aides, bilingual aides, and a school community liaison. ESSER III will continue funding these positions in the budget and next subsequent year.
- In 2021-22, the one-time pass-through ELC grant from LACOE provided COVID-19 testing support district-wide for the following positions: 25% of the coordinator, 70% of the school nurse, and three health technicians. Funding for these positions will revert to the unrestricted general fund for the coordinator, school nurse, and one health technician. ESSER grants will support the three part-time health technicians.
- Includes in the one-time ESSER grants are the following classified positions: One full-time grounds and warehouse person all three years, one three-hour clerk for two years, three six-hour health technicians through 2023-24, fifteen part-time instructional aides for 2022-23 and 2023-24, and one part-time school community liaison for two years. The certificated positions include the costs of six smaller class size teachers, four teachers for Independent Study, and two psychologists in the budget year. The ESSER funding for these certificated positions will be reduced to 11 in 2022-23 and 8 in 2023-24.
- Vacant positions from 2021-22 are included in the budget and multi-year projections: 0.25 fte noon supervision aide, 1.24 FTE instructional aides, 1 FTE custodian, and 1.5 fte health technician.

Fringe Benefits:

- Current budgets include the CalSTRS and CalPERS rate changes in 2022-23 through 2024-25.

- A one-time contribution from the Post-Employment Benefits Fund 20 to the General Fund for the increase to the health and welfare cap to \$11,000 per full-time equivalent.
- The number of retirees is estimated to be 19, and the cost associated with the benefits is \$157,507.
- The health and welfare benefits cap increased to \$11,000 per full time equivalent.

Fringe Benefit Rates are:

Statutory Rates	2022-23	2023-24	2024-25
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	25.37%	25.20%	24.60%
OASDI	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%
SUI	0.50%	0.20%	0.20%
Workers Comp	2.93%	3.02%	3.11%

Supplies, Services, and Capital Outlay:

The District projects normal spending patterns will continue in 2022-23 and are reflected in operating budgets over the next two years. Operating expenses and services are projected to increase 19% or \$2 million as compared to the prior year due to the additional supplies and services needed for normal school operations and in person instruction, in addition to \$1 million for the Social Science textbook adoption. Overall, the supplies and services are budgeted significantly higher than in prior years with the one-time carryovers of the federal and state stimulus dollars and infusion of the new ESSER and ELOP grants. Future budget reporting will reflect reallocation of these funds to other priorities. Projections for supplies and operating expenses in the two subsequent years are lower due to spending down the one-time federal and state stimulus dollars. No capital outlay from the General Fund is projected for the current and two subsequent years.

Indirect Costs:

The inter-program indirect costs will be calculated at the maximum allowable rate per program. The District-approved Indirect Costs rate for 2022-23 will be 6.7%, or 0.38% lower than the prior year.

Inter-Fund Transfers and Contributions:

The Budget Adoption included a transfer from the Postemployment Fund 20 to the General Fund of \$306,000 to fund the increase in the health and welfare cap for the bargaining units. The prior year, include a one-time inter-fund transfer from the Restricted Community Redevelopment funds to the Special Reserve Fund 40.1 for \$660,340 and a contribution from the Restricted Routine Maintenance Account to the Deferred Revenue Fund for \$306,000.

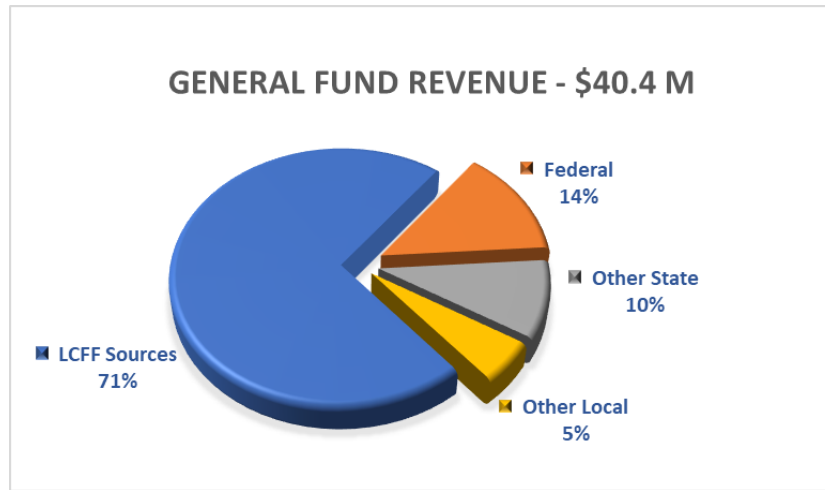
During the pre-pandemic years, contributions from the General Fund to special programs increased between 20% to 40% annually. Due to the health pandemic lockdown for most of 2020 and half of 2021, the General Fund contribution in 2019-20 fell 10% and another 11% in 2020-21. As schools and programs return to normal operations in 2021-22, the General Fund contribution to Special Education increased significantly to \$4.2 million and projects to increase another 7% by 2022-23. Contribution to Transportation resumes at approximately \$122,000 annually. Contributions to the Restricted Routine Maintenance Account (RRMA) remain at the required 3% contribution level of the total General Fund expenditure, projected at \$1.1 million. Starting in 2021-22, the District elects to contribute the 15% Concentration Add-on to the restricted side of the General Fund, estimated at \$795,952 for the budget year. Overall, the contribution from the General Fund is projected to increase by 6%, or by approximately \$294,487 to \$6.4 million.

Cash Flow:

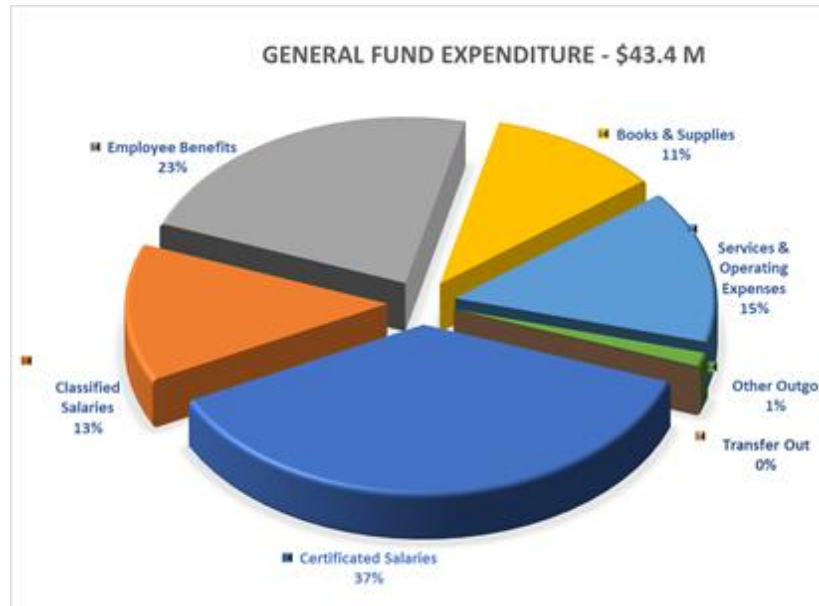
Current projections show sufficient cash flow for the fiscal year 2022-23 and 2023-24. No TRANs borrowing is anticipated for 2022-23. In the event of cash flow shortages, temporary borrowing from LACOE and other District funds will be required.

GENERAL FUND REVENUE AND EXPENDITURE PROJECTIONS FOR 2022-23:

Estimated Revenue:



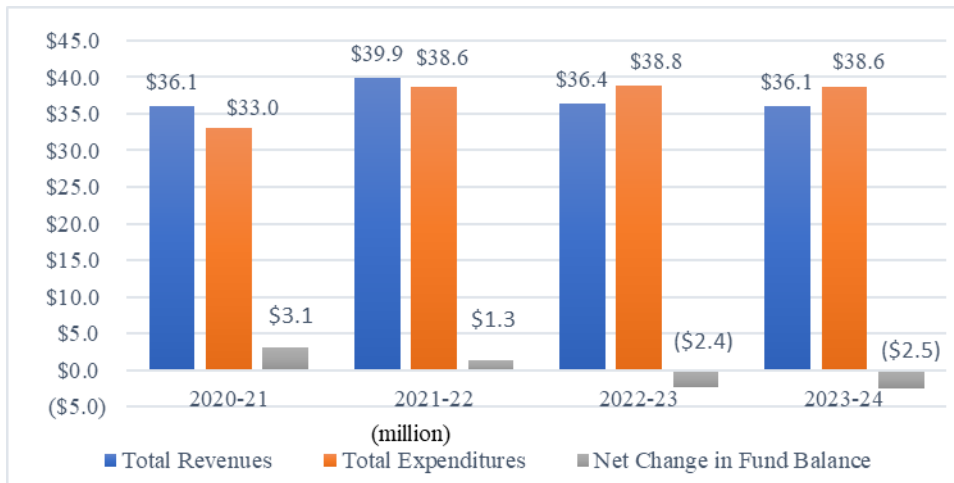
Estimated Expenditure:



GENERAL FUND MULTI-YEAR PROJECTIONS:

	Actuals	Projected	Projected	Projected
	2021-22	2022-23	2023-24	2024-25
REVENUE:				
LCFF Revenue	\$27,048,171	\$28,609,413	\$29,039,954	\$28,955,759
Federal Revenue	5,482,058	5,449,937	5,590,201	1,654,255
Other State Revenue	5,774,058	3,894,085	4,231,412	4,218,584
Other Local Revenue	2,578,758	2,096,346	2,096,347	2,096,347
Other Financing Source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$33,584,264	\$39,896,654	\$36,407,144	\$36,072,113
EXPENDITURE:				
Certificated Salaries	\$14,933,646	\$16,046,542	\$15,085,078	\$14,983,438
Classified Salaries	5,016,899	5,750,126	5,427,343	5,496,573
Employee Benefits	8,741,818	9,939,427	9,336,423	9,358,016
Books and Supplies	3,161,895	4,634,494	3,426,863	3,381,712
Services & Other Operating Exp.	5,772,507	6,439,319	6,479,401	6,454,944
Capital Outlay	13,166	-	-	-
Other Outgo	572,391	585,114	616,959	614,795
Transfers Out	<u>949,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditure	\$33,004,620	\$38,577,209	\$38,782,254	\$38,556,852
 Net Change in Fund Balance	 \$1,721,383	 -\$3,345,241	 \$585,847	 -\$3,364,533
 Unrestricted Reserve Balance	 \$9,968,474	 \$8,203,895	 \$8,246,491	 \$6,354,675
Restricted Reserve Balance	\$3,364,256	\$2,089,594	\$2,632,845	\$1,135,161
 COMPONENTS OF ENDING FUND BALANCE:				
Revolving Cash	\$23,000	\$23,000	\$23,000	\$23,000
Stores Inventory	\$99,811	\$99,811	\$99,811	\$99,811
Legally Restricted Reserve	\$3,364,256	\$2,089,594	\$2,632,845	\$1,135,161
Assigned	\$8,670,810	\$6,779,231	\$6,912,516	\$5,022,429
Designated 3% Reserve	\$1,174,853	\$1,301,853	\$1,211,164	\$1,209,435
Unassigned	\$0	\$0	\$0	\$0
 Total Reserves - by Amount	 \$13,332,730	 \$10,293,489	 \$10,879,336	 \$7,489,836
Total Reserves - by Percent	34.0%	23.7%	26.9%	18.6%

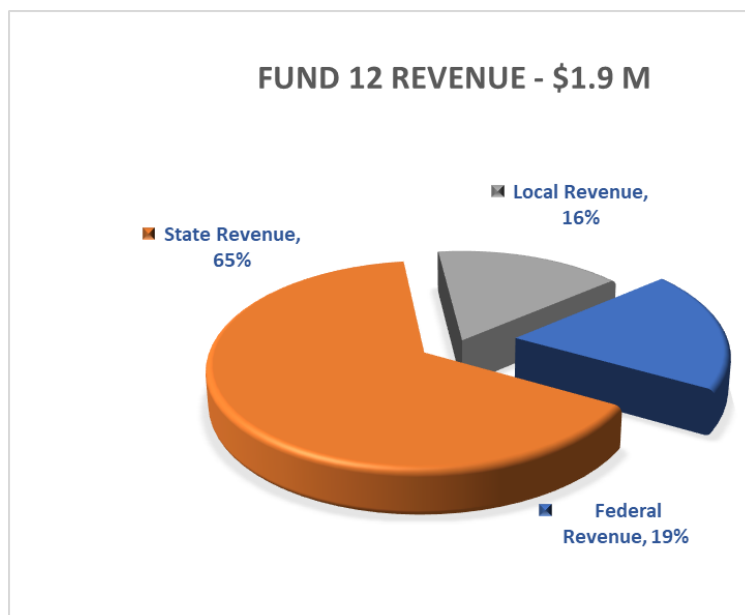
General Fund outlook for current and next two years:



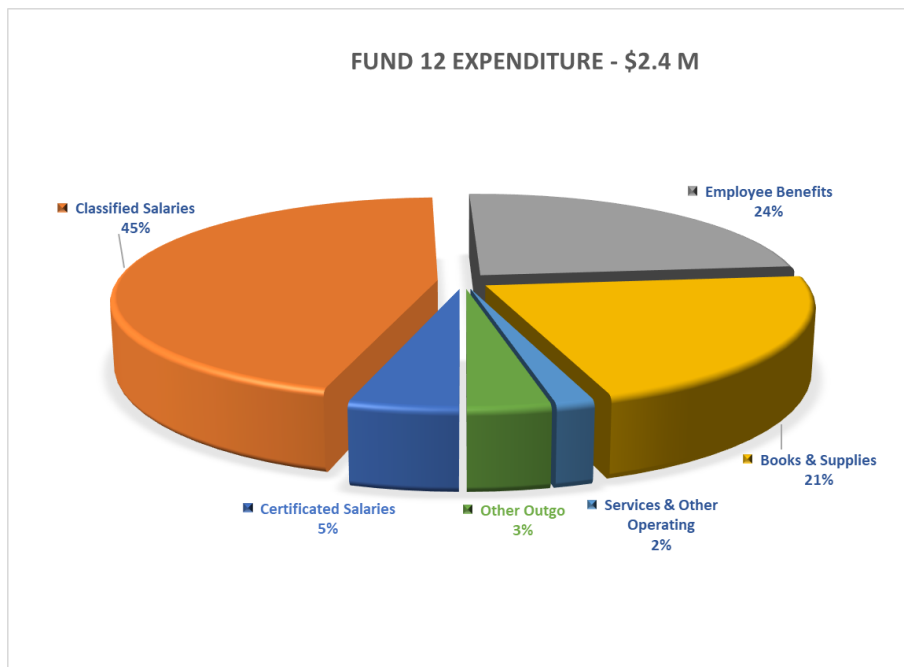
FUND 12 - CHILD DEVELOPMENT

This fund supports the operational activities of the Child Development programs. These programs include the State Preschool Program and the Fee Based Afterschool Program. State grants and parent fees fund 65% of this program. Employee salaries and benefits represent 73% of the total budget. Projected revenue is an estimated \$1.9 million, down slightly 2% from the prior year. The revenues consist of the State Preschool program, the Child and Adult Care Food Program (CACFP), and the ASART fee-based program. With continued operational challenges as the program recovers from the pandemic, expenditure for the current year is projected to increase 11% from the prior fiscal year. Deficit spending is estimated at \$446,321 due to the loss in revenues from parent-paid fees and increase in operational expenses. The projected ending fund balance is \$301,676.

Child Development Estimated Revenue:



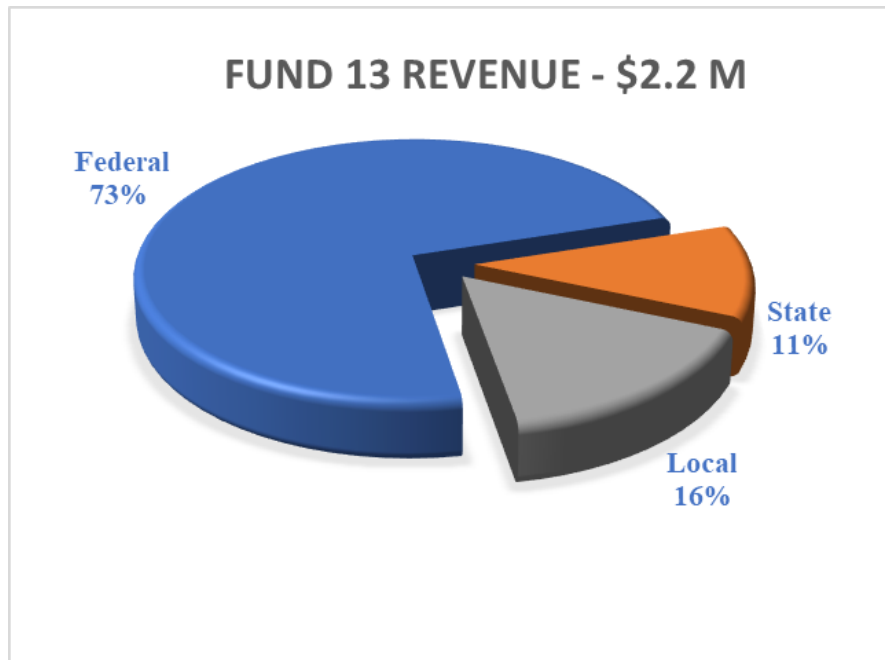
Child Development Estimated Expenditure:



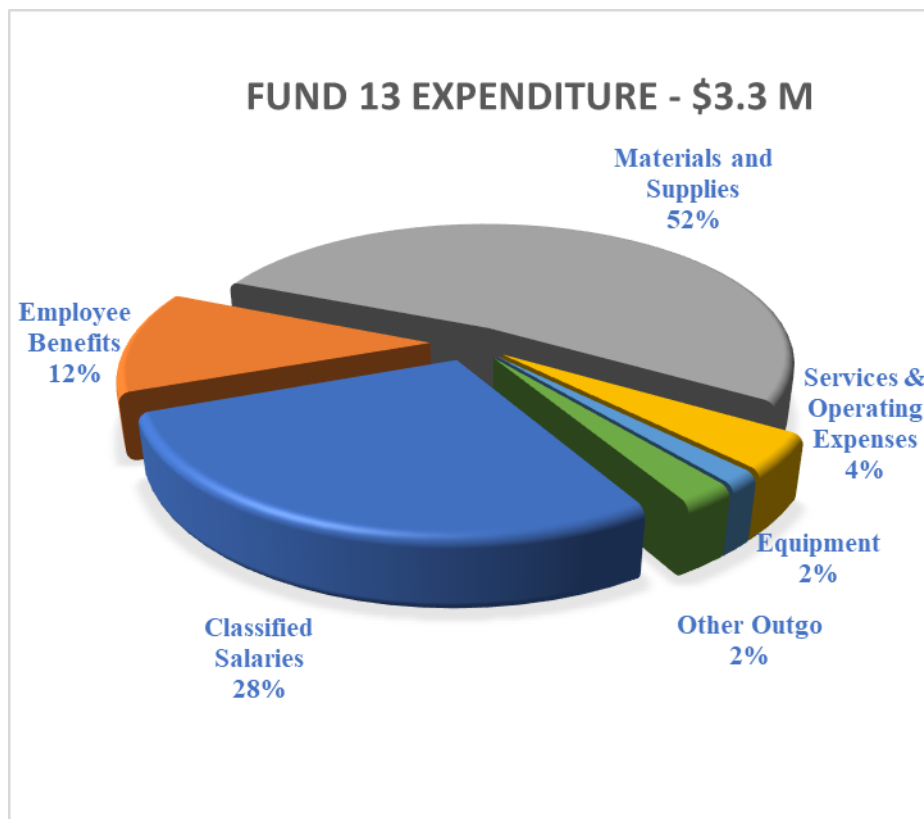
FUND 13 – CAFETERIA FUND

The Cafeteria Fund, with a budget of \$3.2 million, is the operating budget for the Food Services program. Federal and State funds account for 84% of the total revenue, down 9% from the 2021-22 level. Revenue projection from local sales of meals, adult meals, a la carte items, and catering provide the remaining 16%. On the expense side, 52% of budget expenses are for food and supply purchases, up 7% from the prior year due to inflation. The other 40% of expenses are for salaries and benefits costs. The remaining 6% of expenses are for services and equipment. The projected ending fund balance is \$338,790, down 76% from the 2021-22 level. Deficit spending is estimated at \$1.1 million due to increased food and operational costs. For the 2020-21 school year, the Federal CARES Act funding provided approximately \$234,000 in support of the Cafeteria Fund for its operating expenses. Fiscal year 2021-22 set aside approximately \$55,000 from the federal stimulus to continue supporting the foodservice program. The District will prioritize the one-time federal stimulus funds, and changes to the Child Nutrition budget will be reflected in future budget reporting.

Child Nutrition Estimated Revenue:



Child Nutrition Estimated Expenditure:



OTHER FUNDS:

All other funds are projected to have positive balances at the end of the current budget year. 2022-23 Adopted Budget revenue and expenditure projections for other funds are as follows:

FUND - DESCRIPTION	Beginning Balance	2022-23 Revenues	2022-23 Expenditures	Ending Balance
Fund 14.0 - Deferred Maintenance Fund	\$683,161	3,616	330,000	\$356,777
Fund 20.0 - Postemployment	\$2,002,051	9,574	306,000	\$1,705,625
Fund 21.0 - Building Fund - School Facilities Fund	\$442,566	2,460,187	442,565	\$2,460,188
Fund 21.0 - Building Fund - 2014 B	\$8,212,320	20,000	2,970,088	\$5,262,232
Fund 21.7 - Building Fund - 2014 A	\$0	0	0	\$0
Fund 21.8 - Building Fund - 2014 Technology	\$433,591	3,000	436,591	\$0
Fund 25.0 - Capital Facilities Fund	\$742,287	136,993	100,000	\$779,280
Fund 35.0 - County School Facilities	\$2,457,687	0	2,457,687	\$0
Fund 40.1 – Special Reserve Capital Outlay	\$838,022	3,600	660,000	\$181,622
Fund 56.0 - Debt Services	\$223,657	1,100	0	\$224,757
Grand Total	\$16,035,341	\$2,638,070	\$7,702,931	\$10,970,480

Fund 14 – Deferred Maintenance Fund

This fund was established to account and reserve monies for major maintenance, replacement, and facility repairs such as roofing, painting, landscaping, plumbing, heating, and cooling systems. Education Code 17014 requires that schools are maintained in good repair, clean, safe, and functional. In the fiscal year 2019-20, the General Fund contributed \$250,000 as a reserve for these projects. The carryovers from the Restricted Routine Maintenance account provide an additional \$845,991, \$556,991 in 2020-21, and \$289,000 projected for 2021-22.

Fund 20 – Special Reserve Fund for Postemployment

This fund is used to record the future cost of post-employment benefits and is a source of inter-fund cash borrowing due to the cash deferrals in the State Budget Act. This fund has a positive beginning balance of \$2 million. To address the large unfunded liability in the pension systems (CalSTRS and CalPERS), employer pension contribution rates have received year-to-year increases since 2013. CalSTRS contribution rate went from 16.92% in 2021-22 to 19.10% in 2022-23. The CalPERS rate increased 2% to 3% annually, from 22.91% in 2021-22 to 25.37% in the budget year. Due to these pension rate increases, the District needs to preserve this fund for budget shortfalls and increasing pension costs. The current and subsequent years' Health and Welfare benefits budget for all retirees uses the pay-as-you-go method. The negotiated settlement for 2021-22 increased the health and welfare cap to \$11,000 per full-time equivalent, estimated at \$306,000. The current budget includes an inter-fund transfer from Fund 20 to the General Fund to cover the increased cost.

Fund 21 – Building (Bond) Fund

In December 2009, the District received \$14 million in bond proceeds from the final issue of Measure RR (\$5 million) and the first issue of Measure O (\$9 million). A second issuance of Measure O, in the amount of \$7.6 million, was issued in 2013, and the third issuance of \$1.8 million in 2017. In 2013, Bond Anticipation Notes (BANs) were issued for \$5.3 million to complete Measure RR and O projects. In 2017, the District received its first issuance of Measure RS, Series A of \$7.2 million. On September 8, 2021, the District issued its second

Measure RS, 2014 Series B, for \$9.125 million. This issuance is for the modernization, upgrading, and equipping of facilities identified in the District's Facilities Master Plan.

For computer and technology upgrades, the District was awarded \$760,000 from Measure O, 2008 Series T-1, in 2008 and \$780,000 from Measure RS, 2014 Series T-2, in 2014.

The following is information related to the refunding of the General Obligation Bonds:

2011 Refunding - In 2012, the District issued \$9.77 million in General Obligation Refunding Bonds for Measure RR, 2000 Series A and B (\$6.215 million from Series A and \$3.425 million from Series B).

2012 Refunding - In July 2012, the District refinanced the remainder of Measure RR, 2000 Series B, for \$5.425 million.

2014 Refunding – In August 2014, the District issued \$6.24 million of Measure RR, 2000 Series C.

2016 Refunding - In May 2016, the District refinanced \$12.8 million from Measure RR (2000 Series D) and Measure O (2008 Series A).

2019 Refunding - On October 6, 2019, the District refinanced a total of \$18.375 million from 2011 Refunding Bonds (Original 2000 Series A and B) and Measure O, 2008 Series B bonds saved taxpayers approximately \$3 million.

Fund 25 – Capital Facilities Fund

This fund consists of money received from fees levied on developers of other agencies as a condition of approving a development. El Monte Union High School District (EMUHSD) collects these developer fees and re-allocates them to the surrounding districts. Expenditures for this fund are restricted to lease and purchases of facilities, site work for portable classrooms, school construction, and future land purchases.

Fund 35 – County School Facilities Fund

The District is required to use this fund to account for Modernization Funds received from the State. The District utilized this fund to pay off the 2007 COPs debt services. In 2018-19, the State awarded \$231,000 for Savannah Elementary and \$180,000 for Janson Elementary. On August 19, 2020, the District received another \$2,465,687 from the State for a total of \$2,876,687 for this fund. These funds can be used for matching funds for future construction projects. 2020-21 included an inter-fund transfer of \$426,429 to reimburse the Bond Fund for projects completed at Janson and Savannah. 2022-23 includes an additional inter-fund transfer of \$2.46 million received in 2020 to reimburse the Bond Fund.

Fund 40 – Special Reserve Fund for Capital Projects

This fund has two sub-funds: Special Reserve Fund for Capital Projects (Fund 40.0) and Special Reserve Fund for Air Conditioning and Furniture (Fund 40.1). At the end of 2019-20, the General Fund contributed \$500,000 to this fund for future infrastructure investments, capital outlay purchases, and technology upgrades. The fiscal year 2021-22 includes a one-time inter-fund transfer to redirect the restricted Community Redevelopment carryovers to this fund for \$660,340. The current budget includes \$500,000 reserved for vehicle purchases for the Child Nutrition and Maintenance departments. This fund has a positive beginning balance of \$838,022 and an estimated ending balance of \$181,622 for 2022-23. The expenditure budget will be based on capital facilities and equipment needs.

Fund 51 – Bond Interest and Redemption Fund

This fund is used to repay bonds issued by the Local Educational Agency (LEA). The county auditor maintains control over this fund.

Fund 56 - Debt Service Fund

This fund is used to account for the amount the District has legally committed to repaying its long-term debt. These funds are held by fiscal agents and are not available to the District.

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Rosemead School District

Place: Rosemead School District

Date: June 13, 2022

Date: June 16, 2022

Adoption Date: June 23, 2022

Time: 7:30 p.m.

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Dr. Maria Rios

Telephone: (626) 312-2900 x219

Assistant Superintendent, Administrative Services

E-mail: mrios@rosemead.k12.ca.us

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 (multi-year) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 16, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

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

Signed

Date of Meeting: Jun 23, 2022

_____ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Dr. Maria Rios
Title:	Assistant Superintendent, Administrative Services
Telephone:	(626) 312-2900 x219
E-mail:	mrios@rosemead.k12.ca.us

G = General Ledger Data; S =
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S

CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	27,048,171.00	0.00	27,048,171.00	28,609,413.00	0.00	28,609,413.00	5.8%
2) Federal Revenue		8100-8299	46,892.00	5,435,166.00	5,482,058.00	46,892.00	5,403,045.00	5,449,937.00	-0.6%
3) Other State Revenue		8300-8599	437,074.00	5,336,984.00	5,774,058.00	440,251.00	3,453,834.00	3,894,085.00	-32.6%
4) Other Local Revenue		8600-8799	126,645.00	2,452,113.00	2,578,758.00	126,645.00	1,969,701.00	2,096,346.00	-18.7%
5) TOTAL, REVENUES			27,658,782.00	13,224,263.00	40,883,045.00	29,223,201.00	10,826,580.00	40,049,781.00	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,479,817.00	3,453,829.00	14,933,646.00	12,380,701.00	3,665,841.00	16,046,542.00	7.5%
2) Classified Salaries		2000-2999	2,834,230.00	2,182,669.00	5,016,899.00	3,290,304.00	2,459,822.00	5,750,126.00	14.6%
3) Employee Benefits		3000-3999	4,994,132.00	3,747,686.00	8,741,818.00	5,924,836.00	4,014,591.00	9,939,427.00	13.7%
4) Books and Supplies		4000-4999	738,268.00	2,423,627.00	3,161,895.00	1,582,949.00	3,051,545.00	4,634,494.00	46.6%
5) Services and Other Operating Expenditures		5000-5999	1,905,775.00	3,866,732.00	5,772,507.00	2,385,244.00	4,054,075.00	6,439,319.00	11.6%
6) Capital Outlay		6000-6999	0.00	13,166.00	13,166.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	723,152.00	723,152.00	0.00	744,846.00	744,846.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(532,902.00)	382,141.00	(150,761.00)	(648,508.00)	488,776.00	(159,732.00)	6.0%
9) TOTAL, EXPENDITURES			21,419,320.00	16,793,002.00	38,212,322.00	24,915,526.00	18,479,496.00	43,395,022.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,239,462.00	(3,568,739.00)	2,670,723.00	4,307,675.00	(7,652,916.00)	(3,345,241.00)	-225.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	306,000.00	0.00	306,000.00	New
b) Transfers Out		7600-7629	0.00	949,340.00	949,340.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,083,767.00)	6,083,767.00	0.00	(6,378,254.00)	6,378,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,083,767.00)	5,134,427.00	(949,340.00)	(6,072,254.00)	6,378,254.00	306,000.00	-132.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,695.00	1,565,688.00	1,721,383.00	(1,764,579.00)	(1,274,662.00)	(3,039,241.00)	-276.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,812,778.89	1,871,854.04	11,684,632.93	9,968,473.89	3,364,256.04	13,332,729.93	14.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,812,778.89	1,871,854.04	11,684,632.93	9,968,473.89	3,364,256.04	13,332,729.93	14.1%
d) Other Restatements		9795	0.00	(73,286.00)	(73,286.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,812,778.89	1,798,568.04	11,611,346.93	9,968,473.89	3,364,256.04	13,332,729.93	14.8%
2) Ending Balance, June 30 (E + F1e)			9,968,473.89	3,364,256.04	13,332,729.93	8,203,894.89	2,089,594.04	10,293,488.93	-22.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	23,000.00	0.00	23,000.00	23,000.00	0.00	23,000.00	0.0%
Stores		9712	99,811.00	0.00	99,811.00	99,811.00	0.00	99,811.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,364,256.04	3,364,256.04	0.00	2,089,594.04	2,089,594.04	-37.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,670,810.00	0.00	8,670,810.00	6,779,231.00	0.00	6,779,231.00	-21.8%
07810 Supplemental and Concentration Grants	0000	9780	1,720,081.00		1,720,081.00			0.00	
07140 GATE	0000	9780	6,514.00		6,514.00			0.00	
07156 Textbook Adoption	0000	9780	1,628,000.00		1,628,000.00			0.00	
Enrollment Decline, Deficit Spending, and Other Budget Contingency	0000	9780	5,316,215.00		5,316,215.00			0.00	
07810 Supplemental and Concentration Grants	0000	9780			0.00	1,599,867.00		1,599,867.00	
07140 GATE	0000	9780			0.00	6,514.00		6,514.00	
07156 Textbook Adoption	0000	9780			0.00	628,000.00		628,000.00	
Enrollment Decline, Deficit Spending, and Other Budget Contingency	0000	9780			0.00	4,544,850.00		4,544,850.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,174,852.89	0.00	1,174,852.89	1,301,852.89	0.00	1,301,852.89	10.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

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)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		15,699,872.00	0.00	15,699,872.00	17,261,114.00	0.00	17,261,114.00	9.9%
Education Protection Account State Aid - Current Year	8012		5,780,941.00	0.00	5,780,941.00	5,780,941.00	0.00	5,780,941.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,247.00	0.00	15,247.00	15,247.00	0.00	15,247.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,193,040.00	0.00	3,193,040.00	3,193,040.00	0.00	3,193,040.00	0.0%
Unsecured Roll Taxes		8042	110,137.00	0.00	110,137.00	110,137.00	0.00	110,137.00	0.0%
Prior Years' Taxes		8043	161,597.00	0.00	161,597.00	161,597.00	0.00	161,597.00	0.0%
Supplemental Taxes		8044	155,082.00	0.00	155,082.00	155,082.00	0.00	155,082.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,750,745.00	0.00	1,750,745.00	1,750,745.00	0.00	1,750,745.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	176,161.00	0.00	176,161.00	176,161.00	0.00	176,161.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	5,349.00	0.00	5,349.00	5,349.00	0.00	5,349.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,048,171.00	0.00	27,048,171.00	28,609,413.00	0.00	28,609,413.00	5.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,048,171.00	0.00	27,048,171.00	28,609,413.00	0.00	28,609,413.00	5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	497,584.00	497,584.00	0.00	427,152.00	427,152.00	-14.2%
Special Education Discretionary Grants		8182	0.00	143,512.00	143,512.00	0.00	30,885.00	30,885.00	-78.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,629.00	2,629.00	0.00	2,629.00	2,629.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,095,868.00	1,095,868.00		840,656.00	840,656.00	-23.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		137,408.00	137,408.00		107,449.00	107,449.00	-21.8%
Title III, Part A, Immigrant Student Program	4201	8290		33,326.00	33,326.00		33,326.00	33,326.00	0.0%
Title III, Part A, English Learner Program	4203	8290		140,606.00	140,606.00		153,494.00	153,494.00	9.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		89,618.00	89,618.00		124,144.00	124,144.00	38.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,892.00	3,294,615.00	3,341,507.00	46,892.00	3,683,310.00	3,730,202.00	11.6%
TOTAL, FEDERAL REVENUE			46,892.00	5,435,166.00	5,482,058.00	46,892.00	5,403,045.00	5,449,937.00	-0.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	76,471.00	0.00	76,471.00	75,730.00	0.00	75,730.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	360,603.00	141,343.00	501,946.00	359,345.00	143,297.00	502,642.00	0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

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)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		710,236.00	710,236.00		710,236.00	710,236.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	0.00	4,485,405.00	4,485,405.00	5,176.00	2,600,301.00	2,605,477.00	-41.9%
TOTAL, OTHER STATE REVENUE			437,074.00	5,336,984.00	5,774,058.00	440,251.00	3,453,834.00	3,894,085.00	-32.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	660,340.00	660,340.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	51,645.00	0.00	51,645.00	51,645.00	0.00	51,645.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									

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)	
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	75,000.00	87,741.00	162,741.00	75,000.00	19,746.00	94,746.00	-41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,704,032.00	1,704,032.00		1,949,955.00	1,949,955.00	14.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			126,645.00	2,452,113.00	2,578,758.00	126,645.00	1,969,701.00	2,096,346.00	-18.7%
TOTAL, REVENUES			27,658,782.00	13,224,263.00	40,883,045.00	29,223,201.00	10,826,580.00	40,049,781.00	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,950,715.00	2,726,672.00	12,677,387.00	10,656,602.00	2,824,973.00	13,481,575.00	6.3%
Certificated Pupil Support Salaries		1200	183,253.00	368,919.00	552,172.00	251,575.00	492,656.00	744,231.00	34.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,345,849.00	338,738.00	1,684,587.00	1,472,524.00	328,712.00	1,801,236.00	6.9%
Other Certificated Salaries		1900	0.00	19,500.00	19,500.00	0.00	19,500.00	19,500.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			11,479,817.00	3,453,829.00	14,933,646.00	12,380,701.00	3,665,841.00	16,046,542.00	7.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	361,077.00	942,403.00	1,303,480.00	454,681.00	1,131,438.00	1,586,119.00	21.7%
Classified Support Salaries		2200	643,877.00	397,960.00	1,041,837.00	688,983.00	392,622.00	1,081,605.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	484,895.00	59,648.00	544,543.00	555,336.00	72,443.00	627,779.00	15.3%
Clerical, Technical and Office Salaries		2400	1,071,214.00	243,757.00	1,314,971.00	1,196,023.00	245,699.00	1,441,722.00	9.6%
Other Classified Salaries		2900	273,167.00	538,901.00	812,068.00	395,281.00	617,620.00	1,012,901.00	24.7%
TOTAL, CLASSIFIED SALARIES			2,834,230.00	2,182,669.00	5,016,899.00	3,290,304.00	2,459,822.00	5,750,126.00	14.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,900,006.00	2,060,799.00	3,960,805.00	2,292,182.00	2,174,685.00	4,466,867.00	12.8%
PERS		3201-3202	633,218.00	472,171.00	1,105,389.00	760,197.00	564,985.00	1,325,182.00	19.9%
OASDI/Medicare/Alternative		3301-3302	386,250.00	227,328.00	613,578.00	422,956.00	249,297.00	672,253.00	9.6%
Health and Welfare Benefits		3401-3402	1,351,585.00	735,598.00	2,087,183.00	1,384,673.00	668,117.00	2,052,790.00	-1.6%
Unemployment Insurance		3501-3502	69,899.00	27,712.00	97,611.00	76,465.00	29,881.00	106,346.00	8.9%
Workers' Compensation		3601-3602	409,828.00	160,734.00	570,562.00	448,487.00	175,724.00	624,211.00	9.4%
OPEB, Allocated		3701-3702	122,936.00	0.00	122,936.00	157,507.00	0.00	157,507.00	28.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	120,410.00	63,344.00	183,754.00	382,369.00	151,902.00	534,271.00	190.8%
TOTAL, EMPLOYEE BENEFITS			4,994,132.00	3,747,686.00	8,741,818.00	5,924,836.00	4,014,591.00	9,939,427.00	13.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	100,000.00	350,000.00	450,000.00	1,000,000.00	384,468.00	1,384,468.00	207.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	512,565.00	1,884,747.00	2,397,312.00	559,224.00	2,625,800.00	3,185,024.00	32.9%
Noncapitalized Equipment		4400	125,703.00	188,880.00	314,583.00	23,725.00	41,277.00	65,002.00	-79.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			738,268.00	2,423,627.00	3,161,895.00	1,582,949.00	3,051,545.00	4,634,494.00	46.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	115,344.00	89,628.00	204,972.00	200,000.00	15,000.00	215,000.00	4.9%
Travel and Conferences		5200	76,221.00	48,623.00	124,844.00	80,251.00	42,295.00	122,546.00	-1.8%
Dues and Memberships		5300	50,870.00	359.00	51,229.00	50,870.00	230.00	51,100.00	-0.3%
Insurance		5400 - 5450	259,773.00	0.00	259,773.00	264,968.00	0.00	264,968.00	2.0%
Operations and Housekeeping Services		5500	752,593.00	0.00	752,593.00	827,852.00	0.00	827,852.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,299.00	358,588.00	547,887.00	199,090.00	185,893.00	384,983.00	-29.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	368,408.00	3,316,705.00	3,685,113.00	668,946.00	3,810,657.00	4,479,603.00	21.6%
Communications		5900	93,267.00	52,829.00	146,096.00	93,267.00	0.00	93,267.00	-36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,905,775.00	3,866,732.00	5,772,507.00	2,385,244.00	4,054,075.00	6,439,319.00	11.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	13,166.00	13,166.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	13,166.00	13,166.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	723,152.00	723,152.00	0.00	744,846.00	744,846.00	3.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%

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)	
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	723,152.00	723,152.00	0.00	744,846.00	744,846.00	3.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(382,141.00)	382,141.00	0.00	(488,776.00)	488,776.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(150,761.00)	0.00	(150,761.00)	(159,732.00)	0.00	(159,732.00)	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(532,902.00)	382,141.00	(150,761.00)	(648,508.00)	488,776.00	(159,732.00)	6.0%
TOTAL, EXPENDITURES			21,419,320.00	16,793,002.00	38,212,322.00	24,915,526.00	18,479,496.00	43,395,022.00	13.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	306,000.00	0.00	306,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	306,000.00	0.00	306,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	949,340.00	949,340.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	949,340.00	949,340.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,083,767.00)	6,083,767.00	0.00	(6,378,254.00)	6,378,254.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,083,767.00)	6,083,767.00	0.00	(6,378,254.00)	6,378,254.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,083,767.00)	5,134,427.00	(949,340.00)	(6,072,254.00)	6,378,254.00	306,000.00	-132.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	27,048,171.00	0.00	27,048,171.00	28,609,413.00	0.00	28,609,413.00	5.8%
2) Federal Revenue		8100-8299	46,892.00	5,435,166.00	5,482,058.00	46,892.00	5,403,045.00	5,449,937.00	-0.6%
3) Other State Revenue		8300-8599	437,074.00	5,336,984.00	5,774,058.00	440,251.00	3,453,834.00	3,894,085.00	-32.6%
4) Other Local Revenue		8600-8799	126,645.00	2,452,113.00	2,578,758.00	126,645.00	1,969,701.00	2,096,346.00	-18.7%
5) TOTAL, REVENUES			27,658,782.00	13,224,263.00	40,883,045.00	29,223,201.00	10,826,580.00	40,049,781.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		14,248,254.00	12,147,608.00	26,395,862.00	16,880,674.00	13,983,571.00	30,864,245.00	16.9%
2) Instruction - Related Services	2000-2999		2,318,739.00	869,264.00	3,188,003.00	2,487,820.00	896,474.00	3,384,294.00	6.2%
3) Pupil Services	3000-3999		706,676.00	1,290,093.00	1,996,769.00	1,010,983.00	1,111,368.00	2,122,351.00	6.3%
4) Ancillary Services	4000-4999		0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,250,169.00	514,919.00	2,765,088.00	2,454,407.00	539,307.00	2,993,714.00	8.3%
8) Plant Services	8000-8999		1,895,482.00	1,242,966.00	3,138,448.00	2,081,642.00	1,198,930.00	3,280,572.00	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	723,152.00	723,152.00	0.00	744,846.00	744,846.00	3.0%
10) TOTAL, EXPENDITURES			21,419,320.00	16,793,002.00	38,212,322.00	24,915,526.00	18,479,496.00	43,395,022.00	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,239,462.00	(3,568,739.00)	2,670,723.00	4,307,675.00	(7,652,916.00)	(3,345,241.00)	-225.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	306,000.00	0.00	306,000.00	New
b) Transfers Out		7600-7629	0.00	949,340.00	949,340.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,083,767.00)	6,083,767.00	0.00	(6,378,254.00)	6,378,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,083,767.00)	5,134,427.00	(949,340.00)	(6,072,254.00)	6,378,254.00	306,000.00	-132.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			155,695.00	1,565,688.00	1,721,383.00	(1,764,579.00)	(1,274,662.00)	(3,039,241.00)	-276.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,812,778.89	1,871,854.04	11,684,632.93	9,968,473.89	3,364,256.04	13,332,729.93	14.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,812,778.89	1,871,854.04	11,684,632.93	9,968,473.89	3,364,256.04	13,332,729.93	14.1%
d) Other Restatements		9795	0.00	(73,286.00)	(73,286.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,812,778.89	1,798,568.04	11,611,346.93	9,968,473.89	3,364,256.04	13,332,729.93	14.8%
2) Ending Balance, June 30 (E + F1e)			9,968,473.89	3,364,256.04	13,332,729.93	8,203,894.89	2,089,594.04	10,293,488.93	-22.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	23,000.00	0.00	23,000.00	23,000.00	0.00	23,000.00	0.0%
Stores		9712	99,811.00	0.00	99,811.00	99,811.00	0.00	99,811.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,364,256.04	3,364,256.04	0.00	2,089,594.04	2,089,594.04	-37.9%
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	8,670,810.00	0.00	8,670,810.00	6,779,231.00	0.00	6,779,231.00	-21.8%
07810 Supplemental and Concentration Grants	0000	9780	1,720,081.00		1,720,081.00			0.00	
07140 GATE	0000	9780	6,514.00		6,514.00			0.00	
07156 Textbook Adoption	0000	9780	1,628,000.00		1,628,000.00			0.00	
Enrollment Decline, Deficit Spending, and Other Budget Contingency	0000	9780	5,316,215.00		5,316,215.00			0.00	
07810 Supplemental and Concentration Grants	0000	9780			0.00	1,599,867.00		1,599,867.00	
07140 GATE	0000	9780			0.00	6,514.00		6,514.00	
07156 Textbook Adoption	0000	9780			0.00	628,000.00		628,000.00	
Enrollment Decline, Deficit Spending, and Other Budget Contingency	0000	9780			0.00	4,544,850.00		4,544,850.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,174,852.89	0.00	1,174,852.89	1,301,852.89	0.00	1,301,852.89	10.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,341,510.00	0.00
6266	Educator Effectiveness, FY 2021-22	570,781.00	380,521.00
6300	Lottery: Instructional Materials	242,202.63	.63
6536	Special Ed: Dispute Prevention and Dispute Resolution	32,905.00	0.00
6537	Special Ed: Learning Recovery Support	185,092.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	2,667.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	16,904.00	0.00
7810	Other Restricted State	808,298.00	1,514,250.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.96	74,926.96
8210	Student Activity Funds	22,492.45	17,492.45
9010	Other Restricted Local	141,403.00	102,403.00
Total, Restricted Balance		3,364,256.04	2,089,594.04

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	480,750.00	370,150.00	-23.0%
3) Other State Revenue		8300-8599	1,244,412.00	1,244,412.00	0.0%
4) Other Local Revenue		8600-8799	238,912.00	305,371.00	27.8%
5) TOTAL, REVENUES			1,964,074.00	1,919,933.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	107,936.00	109,801.00	1.7%
2) Classified Salaries		2000-2999	842,645.00	1,061,155.00	25.9%
3) Employee Benefits		3000-3999	531,991.00	567,274.00	6.6%
4) Books and Supplies		4000-4999	553,473.00	505,998.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	20,630.00	38,877.00	88.4%
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	83,701.00	83,149.00	-0.7%
9) TOTAL, EXPENDITURES			2,140,376.00	2,366,254.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(176,302.00)	(446,321.00)	153.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,302.00)	(446,321.00)	153.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,075,270.84	898,968.84	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,075,270.84	898,968.84	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,075,270.84	898,968.84	-16.4%
2) Ending Balance, June 30 (E + F1e)			898,968.84	452,647.84	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	294,735.30	150,972.30	-48.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	604,233.54	301,675.54	-50.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	370,150.00	370,150.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	110,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			480,750.00	370,150.00	-23.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,391.00	3,391.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,230,179.00	1,230,179.00	0.0%
All Other State Revenue	All Other	8590	10,842.00	10,842.00	0.0%
TOTAL, OTHER STATE REVENUE			1,244,412.00	1,244,412.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,958.00	4,958.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	209,954.00	300,413.00	43.1%
Interagency Services		8677	24,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			238,912.00	305,371.00	27.8%
TOTAL, REVENUES			1,964,074.00	1,919,933.00	-2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	107,936.00	109,801.00	1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			107,936.00	109,801.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	5,622.00	6,056.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,313.00	72,018.00	-0.4%
Other Classified Salaries		2900	764,710.00	983,081.00	28.6%
TOTAL, CLASSIFIED SALARIES			842,645.00	1,061,155.00	25.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,883.00	31,402.00	8.7%
PERS		3201-3202	200,510.00	214,455.00	7.0%
OASDI/Medicare/Alternative		3301-3302	79,932.00	76,821.00	-3.9%
Health and Welfare Benefits		3401-3402	168,158.00	170,125.00	1.2%
Unemployment Insurance		3501-3502	5,787.00	5,453.00	-5.8%
Workers' Compensation		3601-3602	32,016.00	32,091.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,705.00	36,927.00	121.1%
TOTAL, EMPLOYEE BENEFITS			531,991.00	567,274.00	6.6%
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	112,973.00	76,700.00	-32.1%
Noncapitalized Equipment		4400	5,500.00	20,000.00	263.6%
Food		4700	435,000.00	409,298.00	-5.9%
TOTAL, BOOKS AND SUPPLIES			553,473.00	505,998.00	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,112.00	3,136.00	-23.7%
Dues and Memberships		5300	714.00	714.00	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	2,040.00	2,040.00	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	13,764.00	32,987.00	139.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,630.00	38,877.00	88.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	83,701.00	83,149.00	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,701.00	83,149.00	-0.7%
TOTAL, EXPENDITURES			2,140,376.00	2,366,254.00	10.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	480,750.00	370,150.00	-23.0%
3) Other State Revenue		8300-8599	1,244,412.00	1,244,412.00	0.0%
4) Other Local Revenue		8600-8799	238,912.00	305,371.00	27.8%
5) TOTAL, REVENUES			1,964,074.00	1,919,933.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,343,590.00	1,587,826.00	18.2%
2) Instruction - Related Services	2000-2999		269,437.00	276,580.00	2.7%
3) Pupil Services	3000-3999		435,000.00	409,298.00	-5.9%
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		83,701.00	83,149.00	-0.7%
8) Plant Services	8000-8999		8,648.00	9,401.00	8.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,140,376.00	2,366,254.00	10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(176,302.00)	(446,321.00)	153.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,302.00)	(446,321.00)	153.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,075,270.84	898,968.84	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,075,270.84	898,968.84	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,075,270.84	898,968.84	-16.4%
2) Ending Balance, June 30 (E + F1e)			898,968.84	452,647.84	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	294,735.30	150,972.30	-48.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	604,233.54	301,675.54	-50.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,726,355.00	1,597,783.00	-7.4%
3) Other State Revenue		8300-8599	404,779.00	246,920.00	-39.0%
4) Other Local Revenue		8600-8799	347,213.00	347,213.00	0.0%
5) TOTAL, REVENUES			2,478,347.00	2,191,916.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	753,423.00	903,391.00	19.9%
3) Employee Benefits		3000-3999	329,734.00	395,740.00	20.0%
4) Books and Supplies		4000-4999	1,335,679.00	1,716,107.00	28.5%
5) Services and Other Operating Expenditures		5000-5999	99,868.00	133,496.00	33.7%
6) Capital Outlay		6000-6999	31,649.00	48,310.00	52.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	67,060.00	76,583.00	14.2%
9) TOTAL, EXPENDITURES			2,617,413.00	3,273,627.00	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(139,066.00)	(1,081,711.00)	677.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,066.00)	(1,081,711.00)	677.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,682,274.61	1,543,208.61	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,274.61	1,543,208.61	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,682,274.61	1,543,208.61	-8.3%
2) Ending Balance, June 30 (E + F1e)			1,543,208.61	461,497.61	-70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	0.0%
Stores		9712	31,597.28	31,597.28	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,424,227.27	338,790.27	-76.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	86,384.06	90,110.06	4.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,568,860.00	1,443,351.00	-8.0%
Donated Food Commodities		8221	154,432.00	154,432.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,726,355.00	1,597,783.00	-7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	404,779.00	246,920.00	-39.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			404,779.00	246,920.00	-39.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	340,347.00	340,347.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,866.00	6,866.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			347,213.00	347,213.00	0.0%
TOTAL, REVENUES			2,478,347.00	2,191,916.00	-11.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	581,998.00	713,353.00	22.6%
Classified Supervisors' and Administrators' Salaries		2300	105,478.00	123,645.00	17.2%
Clerical, Technical and Office Salaries		2400	65,947.00	66,393.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			753,423.00	903,391.00	19.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	138,724.00	176,713.00	27.4%
OASDI/Medicare/Alternative		3301-3302	54,586.00	64,208.00	17.6%
Health and Welfare Benefits		3401-3402	105,965.00	106,458.00	0.5%
Unemployment Insurance		3501-3502	3,532.00	4,195.00	18.8%
Workers' Compensation		3601-3602	21,404.00	24,701.00	15.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,523.00	19,465.00	252.4%
TOTAL, EMPLOYEE BENEFITS			329,734.00	395,740.00	20.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,478.00	33,478.00	42.6%
Noncapitalized Equipment		4400	29,341.00	35,226.00	20.1%
Food		4700	1,282,860.00	1,647,403.00	28.4%
TOTAL, BOOKS AND SUPPLIES			1,335,679.00	1,716,107.00	28.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,100.00	45,728.00	1,375.1%
Dues and Memberships		5300	464.00	464.00	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	54,304.00	45,304.00	-16.6%
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	42,000.00	42,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,868.00	133,496.00	33.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	31,649.00	48,310.00	52.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,649.00	48,310.00	52.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	67,060.00	76,583.00	14.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,060.00	76,583.00	14.2%
TOTAL, EXPENDITURES			2,617,413.00	3,273,627.00	25.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,726,355.00	1,597,783.00	-7.4%
3) Other State Revenue		8300-8599	404,779.00	246,920.00	-39.0%
4) Other Local Revenue		8600-8799	347,213.00	347,213.00	0.0%
5) TOTAL, REVENUES			2,478,347.00	2,191,916.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,550,353.00	3,197,044.00	25.4%
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		67,060.00	76,583.00	14.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,617,413.00	3,273,627.00	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(139,066.00)	(1,081,711.00)	677.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,066.00)	(1,081,711.00)	677.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,682,274.61	1,543,208.61	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,274.61	1,543,208.61	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,682,274.61	1,543,208.61	-8.3%
2) Ending Balance, June 30 (E + F1e)			1,543,208.61	461,497.61	-70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	0.0%
Stores		9712	31,597.28	31,597.28	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,424,227.27	338,790.27	-76.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	86,384.06	90,110.06	4.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,616.00	3,616.00	0.0%
5) TOTAL, REVENUES			3,616.00	3,616.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	179,990.00	170,000.00	-5.6%
6) Capital Outlay		6000-6999	183,294.00	160,000.00	-12.7%
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			363,284.00	330,000.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(359,668.00)	(326,384.00)	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	289,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			289,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,668.00)	(326,384.00)	361.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	753,828.82	683,160.82	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753,828.82	683,160.82	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,828.82	683,160.82	-9.4%
2) Ending Balance, June 30 (E + F1e)			683,160.82	356,776.82	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	683,160.82	356,776.82	-47.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,616.00	3,616.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,616.00	3,616.00	0.0%
TOTAL, REVENUES			3,616.00	3,616.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,990.00	170,000.00	-5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,990.00	170,000.00	-5.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	0.0%
Equipment		6400	33,294.00	10,000.00	-70.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			183,294.00	160,000.00	-12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			363,284.00	330,000.00	-9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	289,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			289,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,616.00	3,616.00	0.0%
5) TOTAL, REVENUES			3,616.00	3,616.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		363,284.00	330,000.00	-9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			363,284.00	330,000.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(359,668.00)	(326,384.00)	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	289,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			289,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,668.00)	(326,384.00)	361.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	753,828.82	683,160.82	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753,828.82	683,160.82	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,828.82	683,160.82	-9.4%
2) Ending Balance, June 30 (E + F1e)			683,160.82	356,776.82	-47.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	683,160.82	356,776.82	-47.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,574.00	9,574.00	0.0%
5) TOTAL, REVENUES			9,574.00	9,574.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,574.00	9,574.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	306,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(306,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,574.00	(296,426.00)	-3,196.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,992,476.84	2,002,050.84	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,992,476.84	2,002,050.84	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,992,476.84	2,002,050.84	0.5%
2) Ending Balance, June 30 (E + F1e)			2,002,050.84	1,705,624.84	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,002,050.84	1,705,624.84	-14.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	9,574.00	9,574.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,574.00	9,574.00	0.0%
TOTAL, REVENUES			9,574.00	9,574.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	306,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	306,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(306,000.00)	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,574.00	9,574.00	0.0%
5) TOTAL, REVENUES			9,574.00	9,574.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,574.00	9,574.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	306,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(306,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,574.00	(296,426.00)	-3,196.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,992,476.84	2,002,050.84	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,992,476.84	2,002,050.84	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,992,476.84	2,002,050.84	0.5%
2) Ending Balance, June 30 (E + F1e)			2,002,050.84	1,705,624.84	-14.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,002,050.84	1,705,624.84	-14.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,600.00	25,500.00	-28.4%
5) TOTAL, REVENUES			35,600.00	25,500.00	-28.4%
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	186,591.00	New
5) Services and Other Operating Expenditures		5000-5999	554,631.00	380,000.00	-31.5%
6) Capital Outlay		6000-6999	2,296,442.00	3,282,653.00	42.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,851,073.00	3,849,244.00	35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,815,473.00)	(3,823,744.00)	35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,457,687.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,125,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,125,000.00	2,457,687.00	-73.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,309,527.00	(1,366,057.00)	-121.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,778,950.40	9,088,477.40	227.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,778,950.40	9,088,477.40	227.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,778,950.40	9,088,477.40	227.0%
2) Ending Balance, June 30 (E + F1e)			9,088,477.40	7,722,420.40	-15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,088,477.40	7,722,420.40	-15.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	4,500.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,100.00	25,500.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,600.00	25,500.00	-28.4%
TOTAL, REVENUES			35,600.00	25,500.00	-28.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	186,591.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	186,591.00	New
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	554,631.00	380,000.00	-31.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			554,631.00	380,000.00	-31.5%
CAPITAL OUTLAY					
Land		6100	88,071.00	70,000.00	-20.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,208,371.00	3,212,653.00	45.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,296,442.00	3,282,653.00	42.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,851,073.00	3,849,244.00	35.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	2,457,687.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,457,687.00	New
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	9,125,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			9,125,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,125,000.00	2,457,687.00	-73.1%

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	35,600.00	25,500.00	-28.4%
5) TOTAL, REVENUES			35,600.00	25,500.00	-28.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,851,073.00	3,849,244.00	35.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,851,073.00	3,849,244.00	35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,815,473.00)	(3,823,744.00)	35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,457,687.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,125,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,125,000.00	2,457,687.00	-73.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			6,309,527.00	(1,366,057.00)	-121.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,778,950.40	9,088,477.40	227.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,778,950.40	9,088,477.40	227.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,778,950.40	9,088,477.40	227.0%
2) Ending Balance, June 30 (E + F1e)			9,088,477.40	7,722,420.40	-15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,088,477.40	7,722,420.40	-15.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	136,993.00	136,993.00	0.0%
5) TOTAL, REVENUES			136,993.00	136,993.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	100,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,993.00	36,993.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,993.00	36,993.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,294.00	742,287.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,294.00	742,287.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,294.00	742,287.00	5.2%
2) Ending Balance, June 30 (E + F1e)			742,287.00	779,280.00	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	742,287.00	779,280.00	5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,372.00	3,372.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	133,621.00	133,621.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,993.00	136,993.00	0.0%
TOTAL, REVENUES			136,993.00	136,993.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	136,993.00	136,993.00	0.0%
5) TOTAL, REVENUES			136,993.00	136,993.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		100,000.00	100,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			100,000.00	100,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			36,993.00	36,993.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			36,993.00	36,993.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	705,294.00	742,287.00	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			705,294.00	742,287.00	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			705,294.00	742,287.00	5.2%
2) Ending Balance, June 30 (E + F1e)			742,287.00	779,280.00	5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	742,287.00	779,280.00	5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,457,687.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,457,687.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,457,687.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,457,687.00	2,457,687.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,457,687.00	2,457,687.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,457,687.00	2,457,687.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,457,687.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,457,687.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,457,687.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,457,687.00	New
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(2,457,687.00)	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,457,687.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,457,687.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	(2,457,687.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,457,687.00	2,457,687.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,457,687.00	2,457,687.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,457,687.00	2,457,687.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,457,687.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,457,687.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,600.00	3,600.00	0.0%
5) TOTAL, REVENUES			3,600.00	3,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	160,000.00	160,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	450,000.00	500,000.00	11.1%
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			610,000.00	660,000.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(606,400.00)	(656,400.00)	8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,340.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			660,340.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,940.00	(656,400.00)	-1,316.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	784,081.62	838,021.62	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			784,081.62	838,021.62	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			784,081.62	838,021.62	6.9%
2) Ending Balance, June 30 (E + F1e)			838,021.62	181,621.62	-78.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	838,021.62	181,621.62	-78.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,600.00	3,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,600.00	3,600.00	0.0%
TOTAL, REVENUES			3,600.00	3,600.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,000.00	160,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			160,000.00	160,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	450,000.00	500,000.00	11.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			450,000.00	500,000.00	11.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			610,000.00	660,000.00	8.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	660,340.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			660,340.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			660,340.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,600.00	3,600.00	0.0%
5) TOTAL, REVENUES			3,600.00	3,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		610,000.00	660,000.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			610,000.00	660,000.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(606,400.00)	(656,400.00)	8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	660,340.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			660,340.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			53,940.00	(656,400.00)	-1,316.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	784,081.62	838,021.62	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			784,081.62	838,021.62	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			784,081.62	838,021.62	6.9%
2) Ending Balance, June 30 (E + F1e)			838,021.62	181,621.62	-78.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	838,021.62	181,621.62	-78.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,529,681.00	3,529,681.00	0.0%
5) TOTAL, REVENUES			3,529,681.00	3,529,681.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,370,753.00	2,370,753.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,370,753.00	2,370,753.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,158,928.00	1,158,928.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,158,928.00	1,158,928.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,844,732.00	3,003,660.00	62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,844,732.00	3,003,660.00	62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,844,732.00	3,003,660.00	62.8%
2) Ending Balance, June 30 (E + F1e)			3,003,660.00	4,162,588.00	38.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,003,660.00	4,162,588.00	38.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,844,732.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,844,732.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,844,732.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,385,897.00	3,385,897.00	0.0%
Unsecured Roll		8612	79,699.00	79,699.00	0.0%
Prior Years' Taxes		8613	38,503.00	38,503.00	0.0%
Supplemental Taxes		8614	22,992.00	22,992.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,590.00	2,590.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,529,681.00	3,529,681.00	0.0%
TOTAL, REVENUES			3,529,681.00	3,529,681.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,008,984.00	1,008,984.00	0.0%
Bond Interest and Other Service Charges		7434	1,361,769.00	1,361,769.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,370,753.00	2,370,753.00	0.0%
TOTAL, EXPENDITURES			2,370,753.00	2,370,753.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,529,681.00	3,529,681.00	0.0%
5) TOTAL, REVENUES			3,529,681.00	3,529,681.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,370,753.00	2,370,753.00	0.0%
10) TOTAL, EXPENDITURES			2,370,753.00	2,370,753.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,158,928.00	1,158,928.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,158,928.00	1,158,928.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,844,732.00	3,003,660.00	62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,844,732.00	3,003,660.00	62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,844,732.00	3,003,660.00	62.8%
2) Ending Balance, June 30 (E + F1e)			3,003,660.00	4,162,588.00	38.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,003,660.00	4,162,588.00	38.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,100.00	1,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,100.00	1,100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,557.11	223,657.11	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,557.11	223,657.11	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,557.11	223,657.11	0.5%
2) Ending Balance, June 30 (E + F1e)			223,657.11	224,757.11	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		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	223,657.11	224,757.11	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	1,100.00	1,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100.00	1,100.00	0.0%
TOTAL, REVENUES			1,100.00	1,100.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,100.00	1,100.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,100.00	1,100.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,557.11	223,657.11	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,557.11	223,657.11	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,557.11	223,657.11	0.5%
2) Ending Balance, June 30 (E + F1e)			223,657.11	224,757.11	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		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	223,657.11	224,757.11	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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)	2,167.44	2,167.44	2,331.19	2,110.73	2,110.73	2,276.61
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)	2,167.44	2,167.44	2,331.19	2,110.73	2,110.73	2,276.61
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,167.44	2,167.44	2,331.19	2,110.73	2,110.73	2,276.61
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			12,297,717.00	11,729,838.00	10,969,763.00	10,221,268.00	9,013,980.00	8,524,874.00	11,010,186.00	11,630,593.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		863,056.00	863,056.00	2,998,735.00	1,553,500.00	1,553,500.00	2,998,735.00	1,553,500.00	1,553,500.00
Property Taxes	8020-8079		54,452.00	121,881.00	38,208.00	0.00	117,022.00	1,060,611.00	730,317.00	153,820.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		334,632.00	5,279.00	700,773.00	111,183.00	25,592.00	310,152.00	757,756.00	218,503.00
Other State Revenue	8300-8599		303,864.00	0.00	158,905.00	0.00	759,429.00	962,268.00	0.00	0.00
Other Local Revenue	8600-8799		628,120.00	68,782.00	37,981.00	68,906.00	103,218.00	75,080.00	213,402.00	84,457.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,184,124.00	1,058,998.00	3,934,602.00	1,733,589.00	2,558,761.00	5,406,846.00	3,254,975.00	2,010,280.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		135,540.00	1,254,303.00	2,301,800.00	1,465,228.00	1,375,204.00	1,314,826.00	1,340,688.00	1,316,587.00
Classified Salaries	2000-2999		21,733.00	285,542.00	472,050.00	446,161.00	441,276.00	430,698.00	459,940.00	480,709.00
Employee Benefits	3000-3999		50,193.00	444,538.00	854,361.00	753,666.00	634,437.00	714,981.00	732,786.00	753,926.00
Books and Supplies	4000-4999		196,309.00	331,119.00	918,404.00	706,599.00	242,536.00	173,524.00	119,921.00	279,240.00
Services	5000-5999		83,371.00	274,270.00	674,484.00	490,009.00	482,738.00	392,199.00	436,486.00	394,271.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			487,146.00	2,589,772.00	5,221,099.00	3,861,663.00	3,176,191.00	3,026,228.00	3,089,821.00	3,224,733.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		365,247.00	678,512.00	407,340.00	860,881.00	110,513.00	(18.00)	426,603.00	1,028,305.00
Due From Other Funds	9310									
Stores	9320		0.00	0.00	(8,871.00)	20,962.00	(1,517.00)	(21,550.00)	8,258.00	22,914.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340		40,220.00	(44,059.00)	(40,001.00)	(5,500.00)	9,500.00	4,936.00	(6,809.00)	(27,801.00)
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	405,467.00	634,453.00	358,468.00	876,343.00	118,496.00	(16,632.00)	428,052.00	1,023,418.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,670,324.00	(136,246.00)	(179,534.00)	(44,443.00)	(9,828.00)	(121,326.00)	(27,201.00)	(85,146.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,670,324.00	(136,246.00)	(179,534.00)	(44,443.00)	(9,828.00)	(121,326.00)	(27,201.00)	(85,146.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,264,857.00)	770,699.00	538,002.00	920,786.00	128,324.00	104,694.00	455,253.00	1,108,564.00
E. NET INCREASE/DECREASE (B - C + D)			(567,879.00)	(760,075.00)	(748,495.00)	(1,207,288.00)	(489,106.00)	2,485,312.00	620,407.00	(105,889.00)
F. ENDING CASH (A + E)			11,729,838.00	10,969,763.00	10,221,268.00	9,013,980.00	8,524,874.00	11,010,186.00	11,630,593.00	11,524,704.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			11,524,704.00	11,602,181.00	10,685,676.00	10,331,762.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,998,735.00	1,553,500.00	1,553,500.00	2,998,738.00	0.00		23,042,055.00	23,042,055.00
Property Taxes	8020-8079		191,658.00	789,239.00	1,099,033.00	595,922.00	615,195.00		5,567,358.00	5,567,358.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299		49,296.00	183,493.00	48,270.00	68,189.00	2,636,819.00		5,449,937.00	5,449,937.00
Other State Revenue	8300-8599		170,905.00	9,215.00	126,508.00	83,103.00	1,319,888.00		3,894,085.00	3,894,085.00
Other Local Revenue	8600-8799		145,115.00	42,546.00	158,121.00	259,944.00	210,674.00		2,096,346.00	2,096,346.00
Interfund Transfers In	8910-8929						306,000.00		306,000.00	306,000.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			3,555,709.00	2,577,993.00	2,985,432.00	4,005,896.00	5,088,576.00	0.00	40,355,781.00	40,355,781.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,339,998.00	1,330,602.00	1,336,026.00	1,331,832.00	203,908.00		16,046,542.00	16,046,542.00
Classified Salaries	2000-2999		488,666.00	510,371.00	566,139.00	583,664.00	563,177.00		5,750,126.00	5,750,126.00
Employee Benefits	3000-3999		772,937.00	757,923.00	791,804.00	789,967.00	1,887,908.00		9,939,427.00	9,939,427.00
Books and Supplies	4000-4999		312,601.00	330,482.00	371,300.00	352,890.00	299,570.00		4,634,495.00	4,634,494.00
Services	5000-5999		417,675.00	597,039.00	360,319.00	932,839.00	903,619.00		6,439,319.00	6,439,319.00
Capital Outlay	6000-6599								0.00	0.00
Other Outgo	7000-7499						585,114.00		585,114.00	585,114.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			3,331,877.00	3,526,417.00	3,425,588.00	3,991,192.00	4,443,296.00	0.00	43,395,023.00	43,395,022.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		0.00	(23.00)	(111.00)	(18.00)	(3,104,837.00)		772,394.00	
Due From Other Funds	9310								0.00	
Stores	9320		6,671.00	80,030.00	3,742.00	(10,928.00)	0.00		99,711.00	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330							0.00		
Other Current Assets	9340		(28,350.00)	2,362.00	3,712.00	12,277.00	0.00	(79,513.00)		
Deferred Outflows of Resources	9490							0.00		
SUBTOTAL		0.00	(21,679.00)	82,369.00	7,343.00	1,331.00	(3,104,837.00)	0.00	792,592.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		124,676.00	50,450.00	(78,899.00)	82,825.00	(2,925,291.00)		(679,639.00)	
Due To Other Funds	9610							0.00		
Current Loans	9640							0.00		
Unearned Revenues	9650							0.00		
Deferred Inflows of Resources	9690							0.00		
SUBTOTAL		0.00	124,676.00	50,450.00	(78,899.00)	82,825.00	(2,925,291.00)	0.00	(679,639.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910							0.00		
TOTAL BALANCE SHEET ITEMS		0.00	(146,355.00)	31,919.00	86,242.00	(81,494.00)	(179,546.00)	0.00	1,472,231.00	
E. NET INCREASE/DECREASE (B - C + D)			77,477.00	(916,505.00)	(353,914.00)	(66,790.00)	465,734.00	0.00	(1,567,011.00)	(3,039,241.00)
F. ENDING CASH (A + E)			11,602,181.00	10,685,676.00	10,331,762.00	10,264,972.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									10,730,706.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			10,264,972.00	10,738,193.00	9,895,164.00	10,502,640.00	9,629,483.00	9,233,322.00	11,979,990.00	12,660,965.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		884,583.00	884,583.00	3,037,484.00	1,592,249.00	1,592,249.00	3,037,484.00	1,592,249.00	1,592,249.00
Property Taxes	8020-8079		32,335.00	111,176.00	47,662.00	0.00	59,689.00	1,111,653.00	705,901.00	155,196.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		343,319.00	5,416.00	718,290.00	114,069.00	26,256.00	318,204.00	777,427.00	223,634.00
Other State Revenue	8300-8599		334,591.00	0.00	174,974.00	0.00	836,225.00	1,024,587.00	0.00	0.00
Other Local Revenue	8600-8799		628,120.00	68,782.00	31,304.00	68,935.00	105,064.00	75,316.00	213,402.00	85,209.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,222,948.00	1,069,957.00	4,009,714.00	1,775,253.00	2,619,483.00	5,567,244.00	3,288,979.00	2,056,288.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		127,465.00	1,248,477.00	1,311,653.00	1,320,104.00	1,324,841.00	1,297,997.00	1,311,703.00	1,370,909.00
Classified Salaries	2000-2999		21,644.00	269,191.00	415,166.00	423,853.00	418,938.00	408,969.00	436,858.00	456,504.00
Employee Benefits	3000-3999		47,107.00	417,259.00	705,690.00	684,016.00	681,085.00	673,472.00	690,369.00	710,126.00
Books and Supplies	4000-4999		146,783.00	246,750.00	713,966.00	525,900.00	184,101.00	128,261.00	84,424.00	204,566.00
Services	5000-5999		83,374.00	274,811.00	676,054.00	492,932.00	486,282.00	395,190.00	439,783.00	396,880.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			426,373.00	2,456,488.00	3,822,529.00	3,446,805.00	3,095,247.00	2,903,889.00	2,963,137.00	3,138,985.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		365,247.00	560,763.00	347,095.00	708,277.00	110,513.00	(14.00)	338,044.00	814,837.00
Due From Other Funds	9310									
Stores	9320		0.00	0.00	(8,862.00)	20,941.00	(1,515.00)	(21,528.00)	8,249.00	22,891.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340		40,170.00	(44,003.00)	(39,950.00)	(5,493.00)	9,488.00	4,930.00	(6,801.00)	(27,766.00)
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	405,417.00	516,760.00	298,283.00	723,725.00	118,486.00	(16,612.00)	339,492.00	809,962.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,728,771.00	(26,742.00)	(122,008.00)	(74,670.00)	38,883.00	(99,925.00)	(15,641.00)	(173,824.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,728,771.00	(26,742.00)	(122,008.00)	(74,670.00)	38,883.00	(99,925.00)	(15,641.00)	(173,824.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(1,323,354.00)	543,502.00	420,291.00	798,395.00	79,603.00	83,313.00	355,133.00	983,786.00
E. NET INCREASE/DECREASE (B - C + D)			473,221.00	(843,029.00)	607,476.00	(873,157.00)	(396,161.00)	2,746,668.00	680,975.00	(98,911.00)
F. ENDING CASH (A + E)			10,738,193.00	9,895,164.00	10,502,640.00	9,629,483.00	9,233,322.00	11,979,990.00	12,660,965.00	12,562,054.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			12,562,054.00	12,691,054.00	12,157,497.00	11,893,922.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,037,484.00	1,592,249.00	1,592,249.00	3,037,484.00			23,472,596.00	23,472,596.00
Property Taxes	8020-8079		182,163.00	796,300.00	1,108,865.00	51,940.00	1,204,478.00		5,567,358.00	5,567,358.00
Miscellaneous Funds	8080-8099								0.00	
Federal Revenue	8100-8299		50,576.00	188,256.00	49,523.00	69,960.00	2,705,271.00		5,590,201.00	5,590,201.00
Other State Revenue	8300-8599		177,474.00	8,965.00	139,301.00	86,201.00	1,449,094.00		4,231,412.00	4,231,412.00
Other Local Revenue	8600-8799		145,269.00	42,824.00	158,773.00	260,472.00	212,877.00		2,096,347.00	2,096,347.00
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			3,592,966.00	2,628,594.00	3,048,711.00	3,506,057.00	5,571,720.00	0.00	40,957,914.00	40,957,914.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,395,475.00	1,385,407.00	1,391,236.00	1,387,522.00	212,289.00		15,085,078.00	15,085,078.00
Classified Salaries	2000-2999		464,276.00	484,925.00	537,892.00	554,592.00	534,535.00		5,427,343.00	5,427,343.00
Employee Benefits	3000-3999		728,050.00	713,283.00	745,721.00	744,116.00	1,796,129.00		9,336,423.00	9,336,423.00
Books and Supplies	4000-4999		225,200.00	241,585.00	273,429.00	255,584.00	196,314.00		3,426,863.00	3,426,863.00
Services	5000-5999		420,913.00	601,158.00	362,931.00	939,643.00	909,450.00		6,479,401.00	6,479,401.00
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499						616,959.00		616,959.00	616,959.00
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			3,233,914.00	3,426,358.00	3,311,209.00	3,881,457.00	4,265,676.00	0.00	40,372,067.00	40,372,067.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		0.00	(18.00)	(87.00)	(14.00)	(3,893,982.00)		(649,339.00)	
Due From Other Funds	9310								0.00	
Stores	9320		6,664.00	79,949.00	3,738.00	(10,917.00)			99,610.00	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330							0.00		
Other Current Assets	9340		(28,314.00)	2,359.00	3,708.00	12,262.00		(79,410.00)		
Deferred Outflows of Resources	9490							0.00		
SUBTOTAL		0.00	(21,650.00)	82,290.00	7,359.00	1,331.00	(3,893,982.00)	0.00	(629,139.00)	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		208,402.00	(181,917.00)	8,436.00	(94,817.00)	(2,738,171.00)		(1,543,223.00)	
Due To Other Funds	9610							0.00		
Current Loans	9640							0.00		
Unearned Revenues	9650							0.00		
Deferred Inflows of Resources	9690							0.00		
SUBTOTAL		0.00	208,402.00	(181,917.00)	8,436.00	(94,817.00)	(2,738,171.00)	0.00	(1,543,223.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910							0.00		
TOTAL BALANCE SHEET ITEMS		0.00	(230,052.00)	264,207.00	(1,077.00)	96,148.00	(1,155,811.00)	0.00	914,084.00	
E. NET INCREASE/DECREASE (B - C + D)			129,000.00	(533,557.00)	(263,575.00)	(279,252.00)	150,233.00	0.00	1,499,931.00	585,847.00
F. ENDING CASH (A + E)			12,691,054.00	12,157,497.00	11,893,922.00	11,614,670.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									11,764,903.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	14,933,646.00	301	0.00	303	14,933,646.00	305	327,644.00		307	14,606,002.00	309
2000 - Classified Salaries	5,016,899.00	311	33,648.00	313	4,983,251.00	315	406,576.00		317	4,576,675.00	319
3000 - Employee Benefits	8,741,818.00	321	131,607.00	323	8,610,211.00	325	291,208.00		327	8,319,003.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,161,895.00	331	6,778.00	333	3,155,117.00	335	362,621.00		337	2,792,496.00	339
5000 - Services . . . & 7300 - Indirect Costs	5,621,746.00	341	0.00	343	5,621,746.00	345	2,791,571.00		347	2,830,175.00	349
TOTAL					37,303,971.00	365	TOTAL			33,124,351.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	113,875.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		20,244,560.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	199,233.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	20,045,327.00	397

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

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)61	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	33,124,351.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,046,542.00	301	0.00	303	16,046,542.00	305	323,118.00		307	15,723,424.00	309
2000 - Classified Salaries	5,750,126.00	311	11,951.00	313	5,738,175.00	315	434,416.00		317	5,303,759.00	319
3000 - Employee Benefits	9,939,427.00	321	161,240.00	323	9,778,187.00	325	266,636.00		327	9,511,551.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,634,494.00	331	0.00	333	4,634,494.00	335	397,089.00		337	4,237,405.00	339
5000 - Services . . . & 7300 - Indirect Costs	6,279,587.00	341	0.00	343	6,279,587.00	345	2,982,582.00		347	3,297,005.00	349
TOTAL					42,476,985.00	365	TOTAL			38,073,144.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	166,660.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	21,956,083.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.58	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)58	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)02	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	38,073,144.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	887,104.26	

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	39,161,662.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,457,795.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	13,166.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	949,340.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				962,506.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	139,066.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				32,880,427.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				2,167.44
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,170.17

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	28,744,570.75	12,325.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	28,744,570.75	12,325.46
B. Required effort (Line A.2 times 90%)	25,870,113.68	11,092.91
C. Current year expenditures (Line I.E and Line II.B)	32,880,427.00	15,170.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,316,040.00
- 2. Contracted general administrative positions not paid through payroll 0.00
 - 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.

N/A

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,253,387.00

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 A6) 4.83%

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 (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 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. 0.00
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 (0000-1999) 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 7200-7600, objects 1000-5999, minus Line B9)	1,883,470.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	206,743.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	151,587.04
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)	2,241,800.04
9. Carry-Forward Adjustment (Part IV, Line F)	(223,458.83)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,018,341.21

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,395,862.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,173,003.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,793,631.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,000.00
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 7100-7180, objects 1000-5999, minus Part III, Line A4)	717,033.00
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 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	58,603.00
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)	50,000.00
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)	2,986,860.96
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 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,621,675.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,235,844.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 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)	38,037,511.96

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

5.89%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

5.31%

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)

2,241,800.04

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

1. Carry-forward adjustment from the second prior year

227,796.98

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 (7.08%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.08%) times Part III, Line B19); zero if positive

(223,458.83)

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

(223,458.83)

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:

5.31%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-111729.41) is applied to the current year calculation and the remainder (\$-111729.42) is deferred to one or more future years:

5.60%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-74486.28) is applied to the current year calculation and the remainder (\$-148972.55) is deferred to one or more future years:

5.70%

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

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

(223,458.83)

Approved indirect cost rate: 7.08%
Highest rate used in any program: 7.08%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	93,388.00	6,612.00	7.08%
01	3010	1,023,411.00	72,457.00	7.08%
01	3210	401,178.00	28,403.00	7.08%
01	3212	1,691,835.00	119,782.00	7.08%
01	3213	523,750.00	18,499.00	3.53%
01	3215	123,522.00	8,745.00	7.08%
01	3305	66,152.00	4,683.00	7.08%
01	3307	13,184.00	933.00	7.08%
01	3308	3,776.00	266.00	7.04%
01	3309	689.00	48.00	6.97%
01	3310	346,270.00	24,516.00	7.08%
01	3312	118,415.00	8,383.00	7.08%
01	3315	4,689.00	332.00	7.08%
01	3318	2,464.00	173.00	7.02%
01	3327	43,013.00	3,045.00	7.08%
01	3345	62.00	3.00	4.84%
01	4035	150,952.00	9,085.00	6.02%
01	4127	87,861.00	1,757.00	2.00%
01	4201	32,673.00	653.00	2.00%
01	4203	123,144.00	2,462.00	2.00%
01	6010	676,415.00	33,821.00	5.00%
01	6546	140,024.00	9,914.00	7.08%
01	7388	10,532.00	745.00	7.07%
01	7422	378,864.00	26,824.00	7.08%
12	5058	79,280.00	5,612.00	7.08%
12	6105	1,106,241.00	78,089.00	7.06%
13	5310	1,223,733.00	67,060.00	5.48%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		451,890.63	451,890.63
2. State Lottery Revenue	8560	360,603.00		141,343.00	501,946.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		360,603.00	0.00	593,233.63	953,836.63
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	296,281.00	0.00	0.00	296,281.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	64,322.00	0.00	0.00	64,322.00
4. Books and Supplies	4000-4999	0.00	0.00	351,031.00	351,031.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	0.00		0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		360,603.00	0.00	351,031.00	711,634.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	242,202.63	242,202.63
D. COMMENTS:					
NONE					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	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	28,609,413.00	1.50%	29,039,954.00	-0.29%	28,955,759.00
2. Federal Revenues	8100-8299	46,892.00	0.00%	46,892.00	0.00%	46,892.00
3. Other State Revenues	8300-8599	440,251.00	-2.71%	428,318.00	-2.10%	419,341.00
4. Other Local Revenues	8600-8799	126,645.00	0.00%	126,645.00	0.00%	126,645.00
5. Other Financing Sources						
a. Transfers In	8900-8929	306,000.00	-100.00%	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	(6,378,254.00)	-1.00%	(6,314,360.00)	2.46%	(6,469,742.00)
6. Total (Sum lines A1 thru A5c)		23,150,947.00	0.76%	23,327,449.00	-1.07%	23,078,895.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,380,701.00		11,784,231.00
b. Step & Column Adjustment				103,870.00		93,658.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(700,340.00)		920,945.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,380,701.00	-4.82%	11,784,231.00	8.61%	12,798,834.00
2. Classified Salaries						
a. Base Salaries				3,290,304.00		3,093,867.00
b. Step & Column Adjustment				48,668.00		48,427.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(245,105.00)		116,716.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,290,304.00	-5.97%	3,093,867.00	5.34%	3,259,010.00
3. Employee Benefits	3000-3999	5,924,836.00	-6.21%	5,557,061.00	8.46%	6,027,005.00
4. Books and Supplies	4000-4999	1,582,949.00	-35.96%	1,013,675.00	-20.67%	804,115.00
5. Services and Other Operating Expenditures	5000-5999	2,385,244.00	-0.14%	2,381,875.00	2.05%	2,430,794.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(648,508.00)	-15.83%	(545,856.00)	-36.06%	(349,047.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,915,526.00	-6.54%	23,284,853.00	7.24%	24,970,711.00

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)		(1,764,579.00)		42,596.00		(1,891,816.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,968,473.89		8,203,894.89		8,246,490.89
2. Ending Fund Balance (Sum lines C and D1)		8,203,894.89		8,246,490.89		6,354,674.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	122,811.00		122,811.00		122,811.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,779,231.00		6,912,516.00		5,022,429.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,301,852.89		1,211,163.89		1,209,434.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,203,894.89		8,246,490.89		6,354,674.89
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,301,852.89		1,211,163.89		1,209,434.89
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,301,852.89		1,211,163.89		1,209,434.89
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)
<p>B1d. 2023-24 Excluded the certificated bargaining units' settlement from 2021-22 paid in 2022-23, -\$728,718. The remainder reflect the reclassification of salaries from restricted to the unrestricted general fund, \$28,378. 2024-25 Reflect the reclassification of salaries from one-time restricted COVID funds back to the unrestricted general fund, \$920,945. B2d. 2023-24 Excluded the classified salary increase from 2021-22 paid in 2022-23, -\$228,725. The remaining balance reflect miscellaneous changes to extra and hourly assignments. 2024-25 Reflect the reclassification of classified salaries from one-time COVID funds back to the unrestricted general fund, \$116,716.</p>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,403,045.00	2.60%	5,543,309.00	-71.00%	1,607,363.00
3. Other State Revenues	8300-8599	3,453,834.00	10.11%	3,803,094.00	-0.10%	3,799,243.00
4. Other Local Revenues	8600-8799	1,969,701.00	0.00%	1,969,702.00	0.00%	1,969,702.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,378,254.00	-1.00%	6,314,360.00	2.46%	6,469,742.00
6. Total (Sum lines A1 thru A5c)		17,204,834.00	2.47%	17,630,465.00	-21.47%	13,846,050.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,665,841.00		3,300,847.00
b. Step & Column Adjustment				45,485.00		40,956.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(410,479.00)		(1,157,199.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,665,841.00	-9.96%	3,300,847.00	-33.82%	2,184,604.00
2. Classified Salaries						
a. Base Salaries				2,459,822.00		2,333,476.00
b. Step & Column Adjustment				21,362.00		20,265.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(147,708.00)		(116,178.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,459,822.00	-5.14%	2,333,476.00	-4.11%	2,237,563.00
3. Employee Benefits	3000-3999	4,014,591.00	-5.86%	3,779,362.00	-11.86%	3,331,011.00
4. Books and Supplies	4000-4999	3,051,545.00	-20.92%	2,413,188.00	6.81%	2,577,597.00
5. Services and Other Operating Expenditures	5000-5999	4,054,075.00	1.07%	4,097,526.00	-1.79%	4,024,150.00
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	744,846.00	3.00%	767,192.00	3.00%	790,208.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	488,776.00	-19.06%	395,623.00	-49.80%	198,601.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,479,496.00	-7.53%	17,087,214.00	-10.20%	15,343,734.00

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)		(1,274,662.00)		543,251.00		(1,497,684.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,364,256.04		2,089,594.04		2,632,845.04
2. Ending Fund Balance (Sum lines C and D1)		2,089,594.04		2,632,845.04		1,135,161.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,089,594.04		2,632,845.04		1,135,161.04
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,089,594.04		2,632,845.04		1,135,161.04
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>B1d. 2023-24 Excluded the certificated and management negotiated settlement from 2021-22 paid in 2022-23, and the reduction of 3 Independent Study teachers. 2024-25 Reclassification of 9 certificated positions from the ESSER III grants back to the unrestricted general fund, and a reduction of two temporary management positions.</p> <p>B2d. 2023-24 Excluded the classified salary increase from 2021-22 paid in 2022-23. 2024-25 Reclassification of classified positions from the ESSER III grant back to the unrestricted general fund.</p>						

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	28,609,413.00	1.50%	29,039,954.00	-0.29%	28,955,759.00
2. Federal Revenues	8100-8299	5,449,937.00	2.57%	5,590,201.00	-70.41%	1,654,255.00
3. Other State Revenues	8300-8599	3,894,085.00	8.66%	4,231,412.00	-0.30%	4,218,584.00
4. Other Local Revenues	8600-8799	2,096,346.00	0.00%	2,096,347.00	0.00%	2,096,347.00
5. Other Financing Sources						
a. Transfers In	8900-8929	306,000.00	-100.00%	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)		40,355,781.00	1.49%	40,957,914.00	-9.85%	36,924,945.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,046,542.00		15,085,078.00
b. Step & Column Adjustment				149,355.00		134,614.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,110,819.00)		(236,254.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,046,542.00	-5.99%	15,085,078.00	-0.67%	14,983,438.00
2. Classified Salaries						
a. Base Salaries				5,750,126.00		5,427,343.00
b. Step & Column Adjustment				70,030.00		68,692.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(392,813.00)		538.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,750,126.00	-5.61%	5,427,343.00	1.28%	5,496,573.00
3. Employee Benefits	3000-3999	9,939,427.00	-6.07%	9,336,423.00	0.23%	9,358,016.00
4. Books and Supplies	4000-4999	4,634,494.00	-26.06%	3,426,863.00	-1.32%	3,381,712.00
5. Services and Other Operating Expenditures	5000-5999	6,439,319.00	0.62%	6,479,401.00	-0.38%	6,454,944.00
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	744,846.00	3.00%	767,192.00	3.00%	790,208.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(159,732.00)	-5.95%	(150,233.00)	0.14%	(150,446.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		43,395,022.00	-6.97%	40,372,067.00	-0.14%	40,314,445.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(3,039,241.00)		585,847.00		(3,389,500.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,332,729.93		10,293,488.93		10,879,335.93
2. Ending Fund Balance (Sum lines C and D1)		10,293,488.93		10,879,335.93		7,489,835.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	122,811.00		122,811.00		122,811.00
b. Restricted	9740	2,089,594.04		2,632,845.04		1,135,161.04
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	6,779,231.00		6,912,516.00		5,022,429.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,301,852.89		1,211,163.89		1,209,434.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,293,488.93		10,879,335.93		7,489,835.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,301,852.89		1,211,163.89		1,209,434.89
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,301,852.89		1,211,163.89		1,209,434.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		2,110.73		2,054.01		1,997.30
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		43,395,022.00		40,372,067.00		40,314,445.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		43,395,022.00		40,372,067.00		40,314,445.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		1,301,850.66		1,211,162.01		1,209,433.35
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		1,301,850.66		1,211,162.01		1,209,433.35
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: West San Gabriel Valley (DY)			
Date allocation plan approved by SELPA governance:	MMM-dd yyyy		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	55,259,282.00	64,010,307.00	15.84%
2. Local Special Education Property Taxes	4,331,035.00	4,331,035.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	59,590,317.00	68,341,342.00	14.69%
B. Program Specialist/Regionalized Services Apportionment	1,429,842.00	1,506,052.00	5.33%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,627,389.00	1,626,900.00	-0.03%
E. Out of Home Care Apportionment	2,305,945.00	0.00	-100.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	64,953,493.00	71,474,294.00	10.04%
I. Mental Health Apportionment	6,577,857.00	925,000.00	-85.94%
J. Federal IDEA Local Assistance Grants - Preschool	20,077,483.00	16,200,000.00	-19.31%
K. Federal IDEA - Section 619 Preschool	670,286.00	354,070.00	-47.18%
L. Other Federal Discretionary Grants	211,557.00	207,777.00	-1.79%
M. Other Adjustments	8,755,192.00	2,410,241.00	-72.47%
N. Total SELPA Revenues (Sum lines H through M)	101,245,868.00	91,571,382.00	-9.56%
II. ALLOCATION TO SELPA MEMBERS			
Alhambra Unified (DY00)	21,346,903.00	19,535,899.00	-8.5%
Arcadia Unified (DY03)	10,003,049.00	9,338,060.00	-6.6%
Duarte Unified (DY04)	5,873,001.00	5,373,264.00	-8.5%
El Monte City Elementary (DY05)	11,341,282.00	10,331,967.00	-8.9%
El Monte Union High (DY06)	9,702,548.00	8,232,709.00	-15.1%
Garvey Elementary (DY07)	5,646,835.00	4,607,870.00	-18.4%
Monrovia Unified (DY08)	5,966,748.00	5,325,339.00	-10.7%
Mountain View Elementary (DY09)	6,722,304.00	6,083,825.00	-9.5%
Rosemead Elementary (DY10)	2,632,276.00	2,398,541.00	-8.9%
San Marino Unified (DY12)	3,115,049.00	2,935,954.00	-5.7%
South Pasadena Unified (DY13)	5,373,356.00	4,845,874.00	-9.8%
Temple City Unified (DY14)	6,058,493.00	5,650,444.00	-6.7%
Valle Lindo Elementary (DY15)	1,136,414.00	1,058,548.00	-6.9%

Description	2021-22 Actual	2022-23 Budget	% Diff.
San Gabriel Unified (DY16)	6,327,610.00	5,853,088.00	-7.5%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	101,245,868.00	91,571,382.00	-9.56%

Preparer Name: Huy Phan
 Title: SELPA Fiscal Director
 Phone: (626) 310-8856

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(150,761.00)				
Other Sources/Uses Detail					0.00	949,340.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	83,701.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	67,060.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					289,000.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					660,340.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	150,761.00	(150,761.00)	949,340.00	949,340.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(159,732.00)				
Other Sources/Uses Detail					306,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	83,149.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	76,583.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	306,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,457,687.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,457,687.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
TOTALS	0.00	0.00	159,732.00	(159,732.00)	2,763,687.00	2,763,687.00		

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):

2,110.73
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	Estimated/Unaudited Actuals	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	2,363	2,362		
	Charter School	0			
	Total ADA	2,363	2,362	0.1%	Met
Second Prior Year (2020-21)	District Regular	2,329	2,332		
	Charter School	0			
	Total ADA	2,329	2,332	N/A	Met
First Prior Year (2021-22)	District Regular	2,332	2,331		
	Charter School	0	0		
	Total ADA	2,332	2,331	0.0%	Met
Budget Year (2022-23)	District Regular	2,277			
	Charter School	0			
	Total ADA	2,277			

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):

2,110.7

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	2,379	2,379	0.0%	Met
	Charter School	0	0		
	Total Enrollment	2,379	2,379		
Second Prior Year (2020-21)	District Regular	2,333	2,333	0.0%	Met
	Charter School	0	0		
	Total Enrollment	2,333	2,333		
First Prior Year (2021-22)	District Regular	2,293	2,293	0.0%	Met
	Charter School	0	0		
	Total Enrollment	2,293	2,293		

Budget Year (2022-23)		
District Regular		2,233
Charter School		0
Total Enrollment		2,233

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	2,332	2,379	98.0%
	Charter School		0	
	Total ADA/Enrollment	2,332	2,379	
Second Prior Year (2020-21)	District Regular	2,287	2,333	98.0%
	Charter School	0	0	
	Total ADA/Enrollment	2,287	2,333	
First Prior Year (2021-22)	District Regular	2,167	2,293	94.5%
	Charter School		0	
	Total ADA/Enrollment	2,167	2,293	
Historical Average Ratio:				96.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.4%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	2,111	2,233		
	Charter School	0	0		
	Total ADA/Enrollment	2,111	2,233		
1st Subsequent Year (2023-24)	District Regular	2,054	2,173		
	Charter School	0	0		
	Total ADA/Enrollment	2,054	2,173		
2nd Subsequent Year (2024-25)	District Regular	1,997	2,113		
	Charter School	0	0		
	Total ADA/Enrollment	1,997	2,113		

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

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

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

Explanation:

(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,331.19	2,276.61	2,203.12	2,110.73
b. Prior Year ADA (Funded)		2,331.19	2,276.61	2,203.12
c. Difference (Step 1a minus Step 1b)		(54.58)	(73.49)	(92.39)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.34%)	(3.23%)	(4.19%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		27,048,171.00	28,609,413.00	29,039,954.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		1,774,360.02	1,539,186.42	1,167,406.15
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		4.2%	2.2%	-0.2%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.22% to 5.22%	1.15% to 3.15%	-1.17% to 0.83%

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)	5,567,358.00	5,567,358.00	5,567,358.00	5,567,358.00
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)	27,048,171.00	28,609,413.00	29,039,954.00	28,955,759.00
District's Projected Change in LCFF Revenue:		5.77%	1.50%	(.29%)
LCFF Revenue Standard		3.22% to 5.22%	1.15% to 3.15%	-1.17% to 0.83%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

The \$1.6 million in additional LCFF revenue results from the budget year mega COLA of 6.56%, up 1.49% from prior year. The new LCFF method allow districts to use the greater of current year, prior year or the average of the three prior year P2 ADA, which benefit districts with declining enrollment.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio													
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits													
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures													
Third Prior Year (2019-20)	19,289,029.96	21,210,498.01	90.9%													
Second Prior Year (2020-21)	18,595,569.85	20,613,448.92	90.2%													
First Prior Year (2021-22)	19,308,179.00	21,419,320.00	90.1%													
Historical Average Ratio:			90.4%													
District's Reserve Standard Percentage (Criterion 10B, Line 4):																
<table border="1"> <thead> <tr> <th>Budget Year (2022-23)</th> <th>1st Subsequent Year (2023-24)</th> <th>2nd Subsequent Year (2024-25)</th> </tr> </thead> <tbody> <tr> <td>3.0%</td> <td>3.0%</td> <td>3.0%</td> </tr> <tr> <td colspan="3"> District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): </td> </tr> <tr> <td>87.4% to 93.4%</td> <td>87.4% to 93.4%</td> <td>87.4% to 93.4%</td> </tr> </tbody> </table>					Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)	3.0%	3.0%	3.0%	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%
Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)														
3.0%	3.0%	3.0%														
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):																
87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%														

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		Status
Budget Year (2022-23)	21,595,841.00	24,915,526.00	86.7%	Not Met
1st Subsequent Year (2023-24)	20,435,159.00	23,284,853.00	87.8%	Met
2nd Subsequent Year (2024-25)	22,084,849.00	24,970,711.00	88.4%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The salaries and benefits ratio are not met due to the one-time infusion of COVID funds in the budget year, which include ESSER III and Expanded Learning Opportunity grants. The District anticipates spending down these one-time funds, which include salaries and benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.22%	2.15%	(.17%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.78% to 14.22%	-7.85% to 12.15%	-10.17% to 9.83%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.78% to 9.22%	-2.85% to 7.15%	-5.17% to 4.83%

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

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

years. All other data are extracted or calculated.

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

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

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

First Prior Year (2021-22)	5,482,058.00		
Budget Year (2022-23)	5,449,937.00	(.59%)	No

1st Subsequent Year (2023-24)	5,590,201.00	2.57%	No
2nd Subsequent Year (2024-25)	1,654,255.00	(70.41%)	Yes

Explanation:
(required if Yes)

COVID funds such as ESSER III (\$3,137,652), and the federal grants from Expanded Learning Opportunity (\$798,294) are no longer available in the second subsequent year.

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

First Prior Year (2021-22)	5,774,058.00		
Budget Year (2022-23)	3,894,085.00	(32.56%)	Yes
1st Subsequent Year (2023-24)	4,231,412.00	8.66%	Yes
2nd Subsequent Year (2024-25)	4,218,584.00	(.30%)	No

Explanation:
(required if Yes)

Prior year 2021-22 included the one-time Special Education learning recovery grants of \$217,997, the Educator Effectiveness grant of \$570,781, and the ELOP cash receipt of \$1.4 million. The two subsequent years excluded the In Person Instruction grant (\$840,128), and add on the ELOP grant of \$672 per ADA or \$1.1 million each year.

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

First Prior Year (2021-22)	2,578,758.00		
Budget Year (2022-23)	2,096,346.00	(18.71%)	Yes
1st Subsequent Year (2023-24)	2,096,347.00	0.00%	No
2nd Subsequent Year (2024-25)	2,096,347.00	0.00%	No

Explanation:
(required if Yes)

Prior year 2021-22 include the deferred revenue from the Redevelopment Agency of \$660,340 and other local cash receipts of \$15,729. The Budget Adoption does not. However, pass through funding for Special Education is projected to increase by \$245,923 in the budget year.

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

First Prior Year (2021-22)	3,161,895.00		
Budget Year (2022-23)	4,634,494.00	46.57%	Yes
1st Subsequent Year (2023-24)	3,426,863.00	(26.06%)	Yes
2nd Subsequent Year (2024-25)	3,381,712.00	(1.32%)	No

Explanation:
(required if Yes)

The budget year included a one-time Social Science textbook adoption of \$1 million, and the next two years project increase spending from the Expanded Learning programs.

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

First Prior Year (2021-22)	5,772,507.00		
Budget Year (2022-23)	6,439,319.00	11.55%	Yes
1st Subsequent Year (2023-24)	6,479,401.00	.62%	No
2nd Subsequent Year (2024-25)	6,454,944.00	(.38%)	No

Explanation:
(required if Yes)

Contract services and other operating expenditures in the budget year are projected to increase as a result of rising inflation and return to normal operation the pandemic. Spending down of one-time federal and state stimulus funds also increase the projections for this category.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	13,834,874.00		
Budget Year (2022-23)	11,440,368.00	(17.31%)	Not Met
1st Subsequent Year (2023-24)	11,917,960.00	4.17%	Met
2nd Subsequent Year (2024-25)	7,969,186.00	(33.13%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	8,934,402.00		
Budget Year (2022-23)	11,073,813.00	23.95%	Not Met
1st Subsequent Year (2023-24)	9,906,264.00	(10.54%)	Not Met
2nd Subsequent Year (2024-25)	9,836,656.00	(.70%)	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)

COVID funds such as ESSER III (\$3,137,652), and the federal grants from Expanded Learning Opportunity (\$798,294) are no longer available in the second subsequent year.

Explanation:

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

Prior year 2021-22 included the one-time Special Education learning recovery grants of \$217,997, the Educator Effectiveness grant of \$570,781, and the ELOP cash receipt of \$1.4 million. The two subsequent years excluded the In Person Instruction grant (\$840,128), and add on the ELOP grant of \$672 per ADA or \$1.1 million each year.

Explanation:

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

Prior year 2021-22 include the deferred revenue from the Redevelopment Agency of \$660,340 and other local cash receipts of \$15,729. The Budget Adoption does not. However, pass through funding for Special Education is projected to increase by \$245,923 in the budget year.

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

The budget year included a one-time Social Science textbook adoption of \$1 million, and the next two years project increase spending from the Expanded Learning programs.

(linked from 6B
if NOT met)

Explanation:

Services and Other Exps

(linked from 6B
if NOT met)

Contract services and other operating expenditures in the budget year are projected to increase as a result of rising inflation and return to normal operation the pandemic. Spending down of one-time federal and state stimulus funds also increase the projections for this category.

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?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

38,239,772.00

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

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

c. Net Budgeted Expenditures and Other Financing Uses

38,239,772.00	1,147,193.16	1,172,719.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	966,497.00	988,771.00	1,174,852.89
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	966,497.00	988,771.00	1,174,852.89
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	32,216,533.28	33,004,619.60	39,161,662.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	32,216,533.28	33,004,619.60	39,161,662.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	700,632.17	21,960,498.01	N/A	Met
Second Prior Year (2020-21)	1,696,977.30	20,613,448.92	N/A	Met
First Prior Year (2021-22)	155,695.00	21,419,320.00	N/A	Met
Budget Year (2022-23) (Information only)	(1,764,579.00)	24,915,526.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	6,641,059.93	7,224,163.67	N/A	Met
Second Prior Year (2020-21)	7,338,482.67	8,115,801.59	N/A	Met
First Prior Year (2021-22)	9,292,711.24	9,812,778.89	N/A	Met
Budget Year (2022-23) (Information only)	9,968,473.89			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,111	2,054	1,997
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	43,395,022.00	40,372,067.00	40,314,445.00

2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	43,395,022.00	40,372,067.00	40,314,445.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,301,850.66	1,211,162.01	1,209,433.35
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,301,850.66	1,211,162.01	1,209,433.35

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,301,852.89	1,211,163.89	1,209,434.89
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,301,852.89	1,211,163.89	1,209,434.89
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,301,850.66	1,211,162.01	1,209,433.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(6,083,767.00)			
Budget Year (2022-23)	(6,378,254.00)	294,487.00	4.8%	Met
1st Subsequent Year (2023-24)	(6,314,360.00)	(63,894.00)	(1.0%)	Met
2nd Subsequent Year (2024-25)	(6,469,742.00)	155,382.00	2.5%	Met

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

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	306,000.00	306,000.00	New	Not Met
1st Subsequent Year (2023-24)	0.00	(306,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

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

First Prior Year (2021-22)	949,340.00			
Budget Year (2022-23)	0.00	(949,340.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

No

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

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

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

1a. 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.

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

Explanation:

(required if NOT met)

One-time contribution from the Postemployment Benefits Fund 20.0 to the General Fund for the health and welfare cap as a result of the 2021-22 settlement.

1c.

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

Explanation:

(required if NOT met)

Prior year include an inter-fund transfer of \$289,000 from the Restricted Routine Maintenance account to the Deferred Maintenance Fund 14 for future major repairs and maintenance projects such as HVAC upgrade, painting, plumbing and roof repairs, and a one-time transfer to redirect the restricted Community Redevelopment Agencies deferred revenues from the General Fund to the Special Project Fund 40.1 for \$660,340.

1d.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	various	Fund 51	Fund 51 7438, 7439	57,277,308
Supp Early Retirement Program				

State School Building Loans				
Compensated Absences				

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

TOTAL:				57,277,308

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	3,003,913	4,482,915	4,421,343	4,185,077
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	3,003,913	4,482,915	4,421,343	4,185,077
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

On September 8, 2021, the District issued \$9.125 million in GO Bonds from Measure RS, 2014 Series B. First payment began February 1, 2022. GO bond obligations will be paid from the local residents' property tax.

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

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

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

No

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

Explanation:
(required if Yes)

[Empty text box for explanation]

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

For qualified retirees with 10 years of service between 55 and 65 years of age, are offered as follows: 1) Teaching (Certificated) - a subsidy equal to the yearly single party HMO medical plan offered to the District's active employee. 2) Management(Non-Teaching) - a subsidy equal to the actual cost of the HMO or PPO, dental, and vision employee only premiums. 3) Classified (Non-Teaching) hired prior to July 1, 1995 - a subsidy equal to the actual cost of the HMO or PPO premium, up to \$1,825 per year. Classified (non-teaching) hired after this date do not have retiree coverage. Part-time qualified employee's subsidy is pro-rated based on a percent of scheduled hours worked, not less than 50% of a full-time equivalent.

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,705,624

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	5,757,005.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,757,005.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	157,507.00	157,507.00	157,507.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	157,507.00	157,507.00	157,507.00
	d. Number of retirees receiving OPEB benefits	19.00	19.00	19.00

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:

Rosemead School District does not operate a self-insurance program. The District is a member of the MERGE JPA along with three other school districts in the West San Gabriel Valley. Workers' Compensation rate and premium along with Property and Liability premium are provided annually to the districts by the MERGE JPA.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	125	124	121	121

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

	144,403	
--	---------	--

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

7. Amount included for any tentative salary schedule increases

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

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes
2. Total cost of H&W benefits	1,364,410	1,331,410
3. Percent of H&W cost paid by employer	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	(1.0%)	(2.0%)

Certificated (Non-management) Prior Year Settlements

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

Yes		
-----	--	--

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

1,120,828	0	0
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If Yes, explain the nature of the new costs:

The \$1.1 million reflect prior year 2021-22 settlement, which included the 3% salary increase, a one-time 3.25% annual bonus, and an increase to the hourly rate from \$40 to \$45. The settlement raised the health and welfare cap from \$9,869.30 to \$11,000 per full time equivalent.

Budget Year	1st Subsequent Year	2nd Subsequent Year
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Certificated (Non-management) Step and Column Adjustments

	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	139,249	134,670	128,555
3. Percent change in step & column over prior year	1.2%	1.2%	1.1%

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	92.1	92	91.6	90.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	54,222		
	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

1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	687,278	687,278	676,278
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	1.0%	0.0%	(1.0%)

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	502,310	0	0

If Yes, explain the nature of the new costs:

As of budget adoption, negotiation for the classified non-management bargaining unit is pending. The budget year projection assumes the "me too" clause, with \$502,310 set aside for the prior year settlement, to reflect the 3% salary increase, the 3.25% annual bonus, and the health and welfare cap increase from \$9,869.30 to \$11,000 per full time equivalent.

Classified (Non-management) Step and Column Adjustments

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	62,675	62,169	63,028
3. Percent change in step & column over prior year	1.6%	1.6%	1.6%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	25.3	26.3	26.3	26.3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	39,539		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	289,042	289,042	267,042
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	4.0%	0.0%	(8.0%)

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	24,435	19,174	12,240
3.	Percent change in step & column over prior year	.8%	.6%	.4%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	No	No	No
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 16, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

Dr. Maria Rios replaced Harold Sullins as the Assistant Superintendent of Administrative Services in August 2021.