



**2022-2023
Adopted Budget**

**Presented to the Board of Trustees
June 22, 2022**



TABLE OF CONTENTS

BOARD OF EDUCATION

BUDGET NARRATIVE

MULTI-YEAR PROJECTION

SACS FORMS

BOARD OF EDUCATION

Pat Seeley, President

James Drew, Vice President

DuWaine Ganskie, Clerk

James Hinman, Member

Stephanie Leishman, Member

Anthony Pritchett, Student Representative

The District develops the budget each year by identifying changes in revenue including LCFF Funding, Special Education Funding and Federal Funding, as well as identifying expenditures that are continuing, mandated or required for operations. The proposed Adopted Budget for 2022/23 is prepared based on the Governor's May Revise. There is still uncertainty around proposals included in the May Revise and if these proposals will make it into the final State Budget. Based on current assumptions the District is projected to have a surplus in 2022/23 of \$1,482,477. This is due to the proposed one-time discretionary funds of \$3.2 million.

Highlights

Enrollment declined by 195 students from the start of the 2021/22 school year to April 1, 2022. The freshman enrollment for next year is looking strong based on current enrollments. However, the District is continuing to project declining enrollment based on enrollment trends. Staffing will need to be adjusted in future years based on the enrollment projections.

The District's Average Daily Attendance (ADA) rate was 88% in 2021/22. The ADA rate is the ratio of students in attendance at school to the total number of students enrolled. The District's LCAP sets a goal of a 93% attendance rate and this goal was met in 2019/20. The 5% decrease in the ADA rate can be largely attributed to the COVID-19 pandemic. The 2022/23 budget assumes the District's ADA rate will be 91%. The majority of funding a district receives is based on ADA so improving student attendance will have a positive impact to the funding received in the current and future years.

For the 2022/23, the District is continuing to spending down the one-time COVID relief funds provided through ESSER II and ESSER III as well as spending Educator Effective and A-G Completion Improvement grant funds received in 2021/22.

This budget allows the district to remain solvent in the current and two subsequent years. As always, careful planning is required to avoid deficit spending and ensure fiscal solvency.

Key Assumptions Used in Creating Budget and Multiyear Projection

Description	2021/22	2022/23	2023/24	2024/25
Statutory Cost of Living Adjustment (COLA)	1.70%	6.56%	5.38%	4.02%
Funded LCFF COLA	5.07%	9.85%	5.38%	4.02%
Unduplicated Percentage	39.37%	39.38%	40.23%	39.99%
Enrollment	2,503	2,353	2,344	2,328
Funded ADA	2,417	2,331	2,242	2,152
Unrestricted Lottery per ADA	\$163	\$163	\$163	\$163
Restricted Lottery per ADA	\$65	\$65	\$65	\$65
Mandated Block Grant per ADA	\$63.17	\$67.31	\$70.93	\$73.78
STRS Employer Contribution	16.92%	19.10%	19.10%	19.10%
PERS Employer Contribution	22.91%	26.10%	27.10%	27.10%

Fund 01 Changes in Revenue from 2021/22 2nd Interim to 2022/23 Adopted Budget

Description	2 nd Interim	Adopted Budget	Difference
LCFF Sources	\$ 31,138,276	\$ 31,320,698	\$ 182,422
Federal Revenue	\$ 4,824,134	\$ 3,537,708	\$ (1,286,426)
Other State Revenue	\$ 4,246,172	\$ 6,628,128	\$ 2,381,956
Other Local Revenue	\$ 2,645,367	\$ 2,651,526	\$ 6,159
Interfund Transfers In	\$ 88,140	\$ 88,140	\$ -
Total Revenues	\$ 42,942,089	\$ 44,226,201	\$ 1,284,111

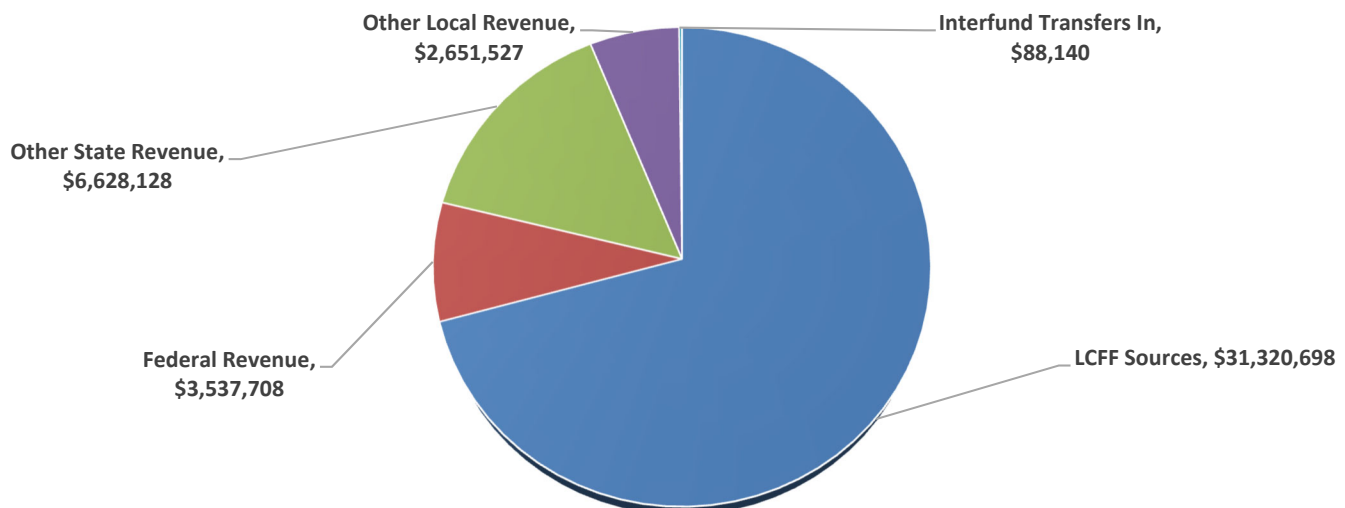
The District's LCFF revenue is expected to increase slightly from 2021/22. Due to the District's Basic Aid status in 2021/22, there is not projected to be a large increase in LCFF funding. LCFF funding was projected based on the Governor's May Revision which included the statutory COLA increase of 6.56% plus a base increase that equates to 3.29% for a total COLA of 9.85%. The 9.85% COLA puts the District right at the edge of Basic Aid status versus traditional LCFF funding. The Legislative Budget that was released is proposing a 16.2% COLA which would generate additional funding for the District.

Federal revenue decreased from 2021/22 due to the spending of COVID relief funds. In 2021/22, \$2.92 million was budgeted in COVID relief revenue. The balance of the funds (\$1.77 million) are projected to be spent in 2022/23. Medi-Cal revenue was shifted from Federal revenue to Local revenue.

State revenue increased due to the one-time discretionary funds included in the May Revision. The estimated per pupil amount is \$1500, which equates to \$3.2 million for NJUHSD, if the funding is approved in the final State budget. The one-time revenue received in 2021/22 that is not included in the 2022/23 budgeted revenue includes the Educator Effectiveness Grant and the A-G Grant. Although these funds were received in 2021/22, the funds are being expended in 2022/23 and 2023/24.

Local unrestricted revenue decreased due to removing donations and reimbursements received in 2021/22. Any new donations or reimbursements received in 2022/23 will be recognized as they are received. Local restricted revenue increased due to an anticipated increase in Special Education based on State budget proposals. The increased funding is approximately \$134,000.

All other revenue not mentioned above was adjusted based on COLA and ADA adjustments. Programs that do not receive a COLA were left status quo.



Fund 01 Changes in Expenditures from 2021/22 2nd Interim to 2022/23 Adopted Budget

Description	2 nd Interim	Adopted Budget	Difference
Certificated Salaries	\$ 17,470,963	\$ 16,809,200	\$ 661,763
Classified Salaries	\$ 6,994,996	\$ 6,683,339	\$ 311,657
Employee Benefits	\$ 10,938,361	\$ 11,411,880	\$ (473,519)
Books & Supplies	\$ 1,774,832	\$ 1,482,692	\$ 292,140
Services	\$ 6,454,376	\$ 6,307,212	\$ 147,164
Capital Outlay	\$ 473,617	\$ 50,000	\$ 423,617
Other Outgo	\$ 84,157	\$ (5,600)	\$ 89,757
Interfund Transfer Out	\$ 5,000	\$ 5,000	\$ -
Total Expenditures	\$ 44,196,302	\$ 42,743,723	\$ 1,452,579

The proposed budget includes step and column increases for continuing staff, layoffs and attrition as well as any other known staffing changes.

Health benefits for certificated and classified staff are projected based on current plan enrollment. Other statutory benefits were modified based on changes in certificated and classified positions. The increased contributions rates for STRS and PERS were also incorporated into the budget. The increased cost from the 2021/22 rates to the 2022/23 rates is \$522,000.

The following is a summary of staffing in the 2nd Interim and the Adopted budgets:

Bargaining Unit	2 nd Interim FTE	Adopted Budget FTE	Student to Employee Ratio
NJUSTA	166.46	153.89	15.29
CSEA	127.14*	108.19	21.75
Psychologist and Mental Health	9.00	9.00	261.44
Certificated Management	12.33	12.33	190.84
Classified Management and Confidential	6.40	6.40	367.66
Total	321.33	289.81	8.12

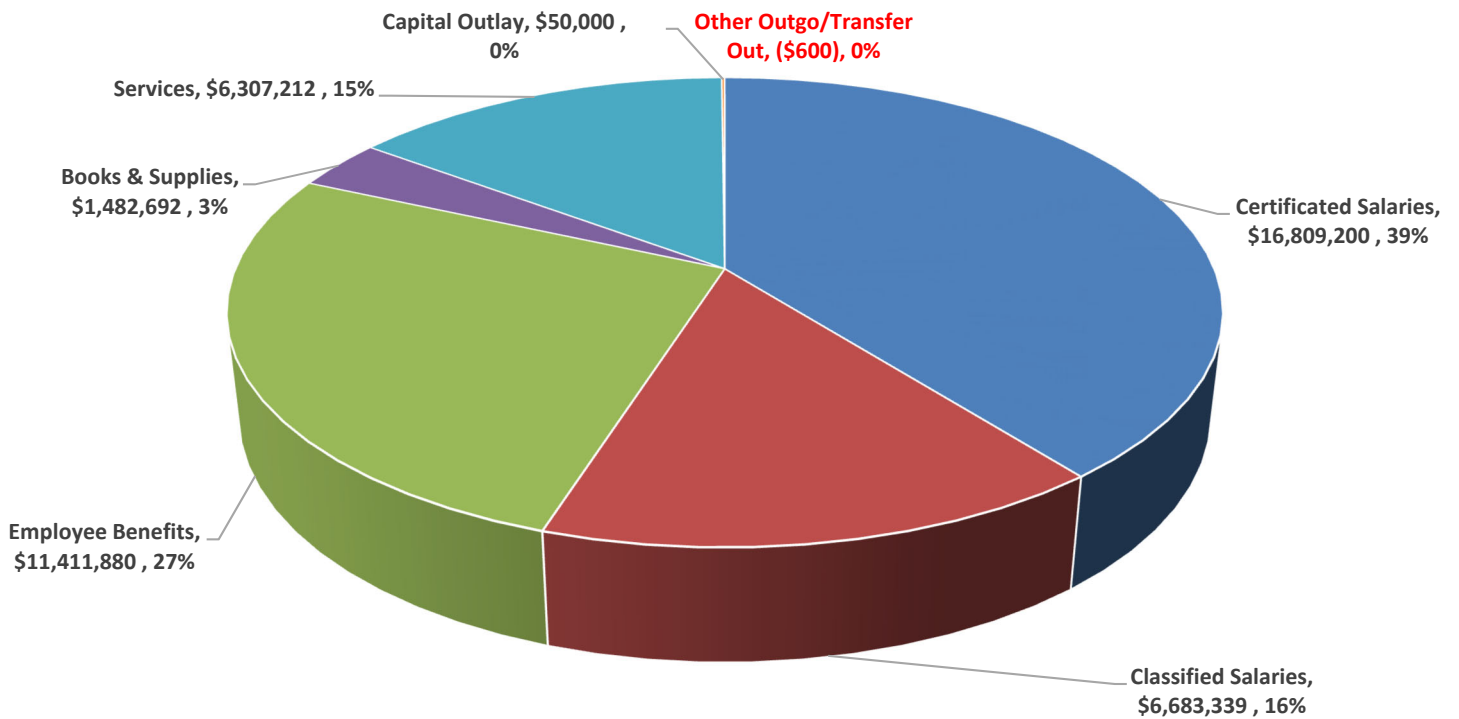
* Includes 15.75 FTE in vacancies

Books and Supplies as well as Services were reduced to remove carryover spending and one-time spending. Adjustments were made to all other costs based on current year expenses.

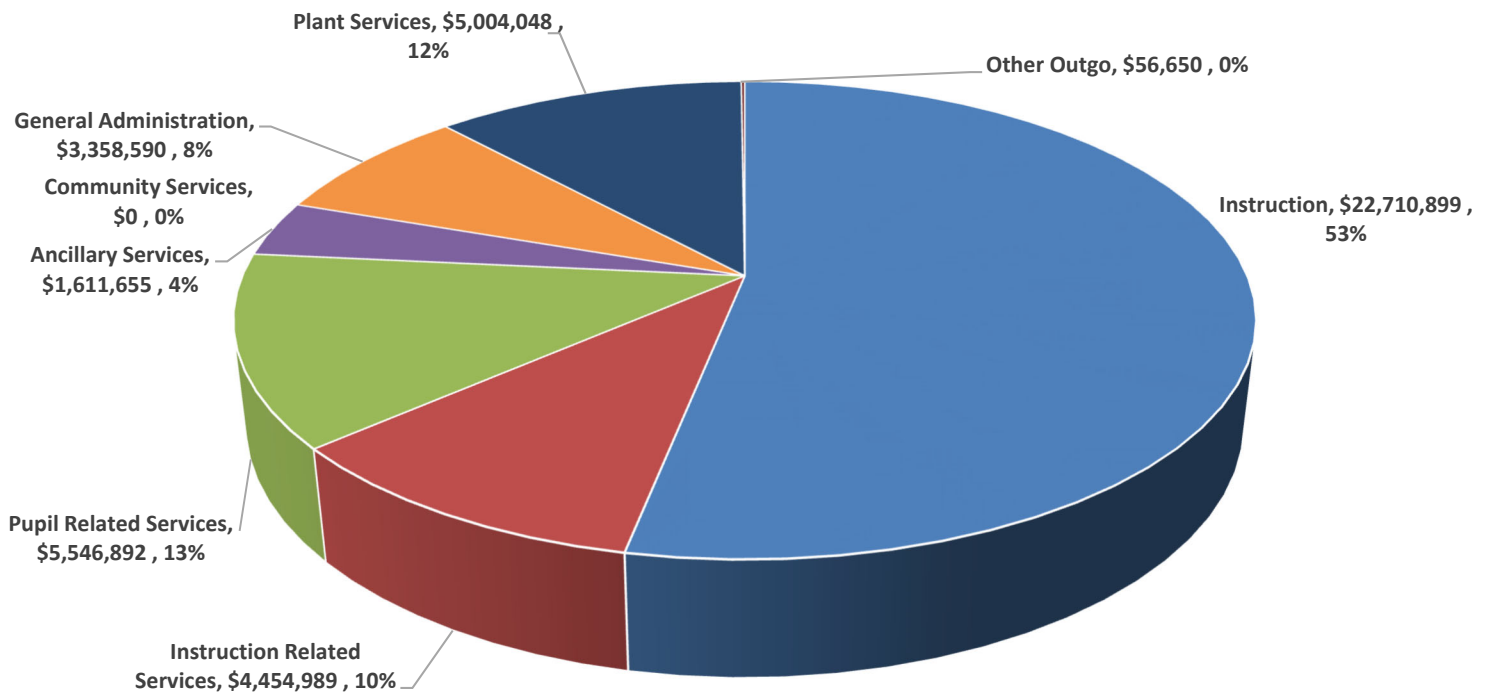
Capital Outlay is budgeted for an E-Rate funded firewall project. The amount budgeted is the non-reimbursed portion of the E-Rate formula.

Other outgo reflects the transfer to County Office for Licensed Children's Institutions ADA and the payment to the Transportation JPA.

Expenditures by Classification



Expenditures by Function



Fund 01 Changes in Fund Balance from 2021/22 2nd Interim to 2022/23 Adopted Budget

Description	2 nd Interim	Adopted Budget	Difference
Beginning Fund Balance- 7/1	\$ 5,211,988	\$ 4,236,608	\$ (975,380)
Adjusted Beginning Balance from Unaudited Actuals	\$ 278,832	\$ -	\$ (278,832)
Contributions to Restricted Programs*	\$ 6,675,198	\$ 6,597,440	\$ 77,758
Net Increase (Decrease) in Fund Balance	\$ (1,254,212)	\$ 1,482,477	\$ 2,736,689
Ending Fund Balance	\$ 4,236,608	\$ 5,719,085	\$ 1,482,477

*Does not impact ending fund balance.

Components of Ending Fund Balance

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

Description	2 nd Interim	Adopted Budget	Difference
Nonspendable-Revolving Cash & TSA Clearing	\$ 102,807	\$ 102,807	\$ -
Restricted			
Educator Effectiveness Grant	\$473,137	\$309,157	\$ (163,980)
ESSER/ELO	\$ 3,751	\$ 3,751	\$ -
A-G Access/Learning Loss	\$ 347,182	\$ 160,424	\$ (186,758)
Other Local Restricted	\$ 3,857	\$ 3,857	\$ -
Assigned			
Accrued Vacation	\$ 170,646	\$ 170,646	\$ -
1x Discretionary Funds (May Revision)	\$ -	\$ 3,233,100	\$ 3,233,100
Misc Locally Restricted- Rsc 0020-0062	\$ 4,144	\$ 4,144	\$ -
One-time Mandated Cost- Rsc 0600	\$ 330,792	\$ 116,580	\$ (214,212)
Verizon Cell Phone Tower- Rsc 0905	\$ 185,000	\$ 213,700	\$ 28,700
Facility Use- Rsc 0998	\$ 76,164	\$ 75,365	\$ (799)
Safety Credits- Rsc 0640	\$ 43,239	\$ 43,239	\$ -
Basic Aid Excess Funding	\$ -	\$ -	\$ -
Ed Code 47633 Prior Year Funding	\$ 1,170,000	\$ -	\$ (1,170,000)
Reserve for Economic Uncertainty	\$ 1,325,889	\$ 1,282,312	\$ (43,577)
Unassigned/Unappropriated	\$ -	\$ -	\$ -

Multiyear Projection (MYP)

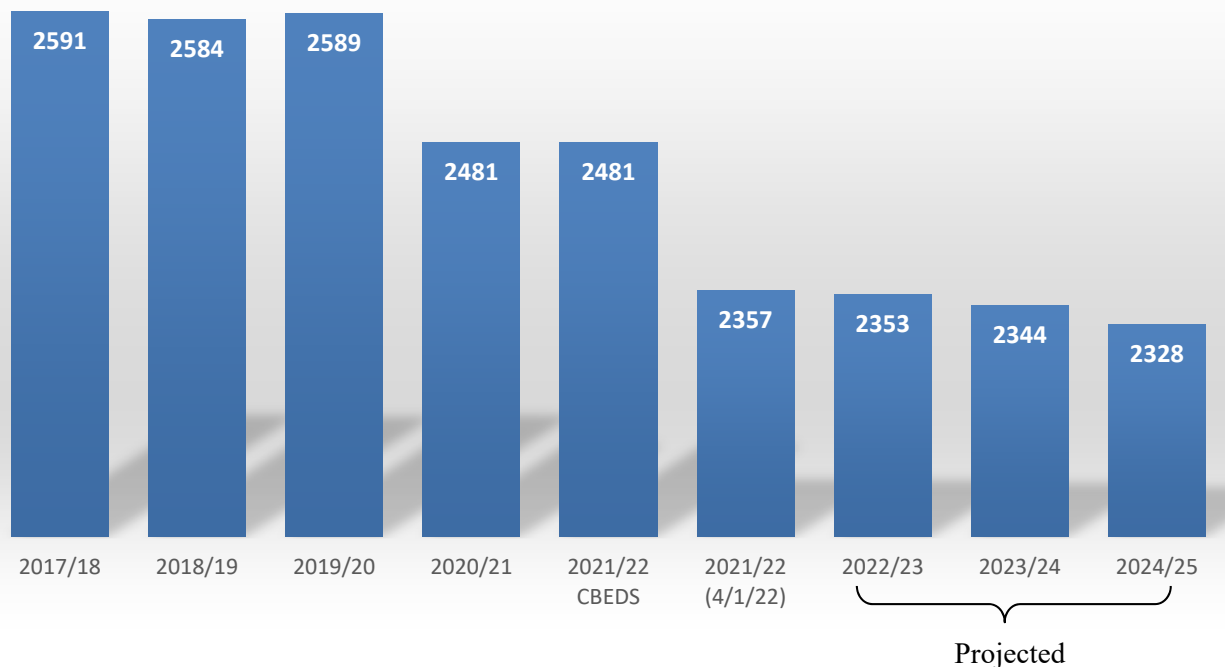
MYP's are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. The District builds its MYP based on current School Services of California projections for revenue based on COLA projections, projected retirement contribution rates, and any known or planned changes to the District's programs. A full detail of the MYP and assumptions used can be found later in this report.

There are many unknowns currently facing the district's multi-year projections. Enrollment and attendance remain unsteady as we continue to deal with the impacts of COVID-19. Many districts are facing a funding cliff due to declining enrollment and the loss of significant one-time funding used to address learning loss as a result of the pandemic. The Governor's proposal of one-time unrestricted funds will help offset the loss of the one-time COVID relief funds.

The District is still facing a structural deficit of approximately \$1.3-\$1.5 million in the future years. Budget reduction measures will be required to be made in order to keep the District fiscally solvent.

A key component of the MYP is the projected ADA in future years, which typically determines LCFF funding, as well as other funding sources. The District's historical, current, and projected enrollment can be seen below.

NJUHSD Enrollment History and Projections

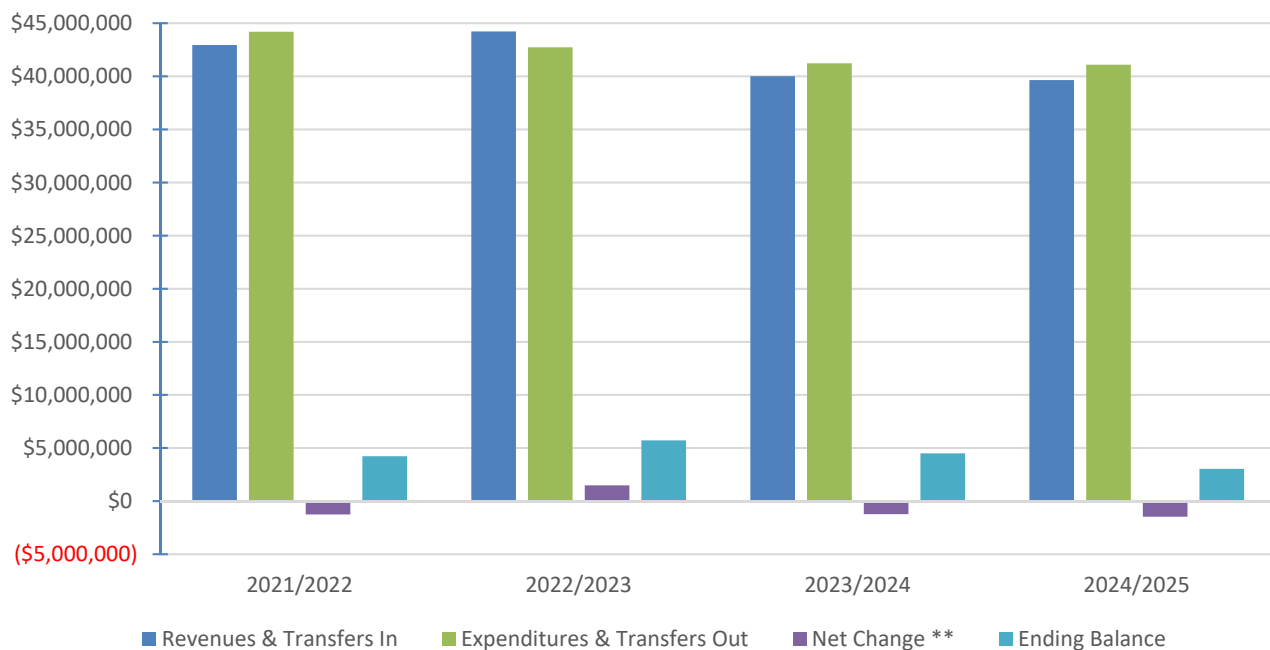


Fund 01 - General Fund Multi-Year Projection Summary

	2021/2022	2022/2023	2023/2024	2024/2025
Revenues & Transfers In	\$42,942,088	\$44,226,200	\$40,013,649	\$39,643,985
Expenditures & Transfers Out	\$44,196,302	\$42,743,724	\$41,236,202	\$41,102,703
Net Change **	(\$1,254,214)	\$1,482,476	(\$1,222,553)	(\$1,458,718)
Ending Balance	\$4,236,604	\$5,719,080	\$4,496,527	\$3,037,809
Ending Balance as a % of current year expenditures (Restricted & Unrestricted)	9.6%	13.4%	10.9%	7.4%

** When the Net Change is negative, the district is deficit spending.

Components of Ending Balance:	2021/2022	2022/2023	2023/2024	2023/2024
State Mandated 3%	\$1,325,889	\$1,282,312	\$1,237,086	\$1,233,081
Restricted Program Carry Over	\$827,928	\$477,191	\$259,588	\$38,557
Other Detailed Items	\$2,082,788	\$3,959,577	\$2,999,852	\$1,766,172
Unappropriated Balance	\$0	\$0	\$0	\$0



Fund 11 Changes from 2021/22 2nd Interim to 2022/23 Adopted Budget

Revenue

Description	2 nd Interim	Adopted Budget	Difference
Federal Revenue	\$ 33,967	\$ 33,967	\$ -
Other State Revenue	\$ 408,914	\$ 411,888	\$ 2,974
Other Local Revenue	\$ 1,300	\$ 1,000	\$ (300)
Interfund Transfer In	\$ -	\$ -	\$ -
Total Revenues	\$ 444,181	\$ 446,855	\$ 2,674

Expenditures

Description	2 nd Interim	Adopted Budget	Difference
Certificated Salaries	\$ 196,481	\$ 238,460	\$ (41,979)
Classified Salaries	\$ 70,249	\$ 60,848	\$ 9,401
Employee Benefits	\$ 107,692	\$ 121,763	\$ (14,071)
Books & Supplies	\$ 102,398	\$ 36,100	\$ 66,298
Services	\$ 83,965	\$ 46,165	\$ 37,800
Other Outgo	\$ 24,680	\$ 21,000	\$ 3,680
Interfund Transfer Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 585,465	\$ 524,336	\$ 61,129

Fund 11 reports the activity of the Adult Education program. Small adjustments were made to revenue based on current year. The majority of revenue is received through a consortium of five districts for California Adult Education Program funding. The estimated entitlements for 2022/23 have not yet been determined but the program should receive COLA. Revenue will be further updated once the District receives its entitlement. Expenditures were updated based on current staffing and vacancies. Adult Education is still recovering from the COVID-19 pandemic and is actively pursuing opportunities to ensure the community is aware of the offerings of the program.

Description	2 nd Interim	Adopted Budget	Difference
Beginning Fund Balance	\$ 242,166	\$ 100,882	\$ -
Ending Fund Balance	\$ 100,882	\$ 23,401	\$ (77,481)
Components of Ending Fund Balance			
Non-Spendable	\$ -	\$ -	\$ -
Restricted	\$ 100,882	\$ 23,401	\$ (77,481)
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -

Fund 13 Changes from 2021/22 2nd Interim to 2022/23 Adopted Budget

Revenue

Description	2 nd Interim	2 nd Interim	Difference
Federal Revenue	\$ 922,316	\$ 922,316	\$ -
Other State Revenue	\$ 55,175	\$ 55,175	\$ -
Other Local Revenue	\$ 345,204	\$ 343,090	\$ (2,114)
Interfund Transfer In	\$ -	\$ -	\$ -
Total Revenues	\$ 1,322,695	\$ 1,320,581	\$ (2,114)

Expenditures

Description	2 nd Interim	2 nd Interim	Difference
Classified Salaries	\$ 432,622	\$ 455,198	\$ (22,576)
Employee Benefits	\$ 148,594	\$ 186,570	\$ (37,976)
Books & Supplies	\$ 611,816	\$ 610,550	\$ 1,266
Services	\$ 35,423	\$ 30,495	\$ 4,928
Other Outgo	\$ 37,327	\$ 36,250	\$ 1,077
Interfund Transfer Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,265,782	\$ 1,319,063	\$ (53,281)

The Food Services Program Federal and State revenue was left equal to 2021/22. The Governor's May Revision proposes maintaining the meal reimbursement rate at the higher rates we have been receiving in 2021/22 through the Summer Seamless Program. The State will be back filling Federal reimburses to have all student meals reimbursed at the free rate. Salaries and benefits increased based on the current staffing and projected vacancies.

Description	2 nd Interim	Adopted Budget	Difference
Beginning Fund Balance	\$ 10,960	\$ 67,873	\$ -
Ending Fund Balance	\$ 67,873	\$ 69,391	\$ 1,518
Components of Ending Fund Balance			
Non-Spendable	\$ -	\$ -	\$ -
Restricted	\$ 67,873	\$ 69,391	\$ 1,518
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -

Funds 14, 17, 20 Changes from 2021/22 2nd Interim to 2022/23 Adopted Budget

Description	Fund 14- Deferred Maintenance		Fund 17- Special Reserve Other Than Capital Projects		Fund 20- Special Reserve Postemployment Benefits	
	2 nd Interim	Adopted Budget	2 nd Interim	Adopted Budget	2 nd Interim	Adopted Budget
Total Revenues	\$ 7,000	\$ -	\$ 1,175	\$ 1,175	\$ 10,538	\$ 8,500
Total Expenditures	\$ 411,733	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ (88,140)	\$ (88,140)
Excess (Deficiency)	\$ (404,733)	\$ -	\$ 1,175	\$ 1,175	\$ (77,602)	\$ (79,640)
Beginning Fund Balance	\$ 404,733	\$ -	\$ 65,925	\$ 67,100	\$ 666,449	\$ 588,847
Ending Fund Balance	\$ -	\$ -	\$ 67,100	\$ 68,275	\$ 588,847	\$ 509,207
Components of Ending Fund Balance						
Non-Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -	\$ -	\$ 588,847	\$ 509,207
Reserve for Economic Uncertainties	\$ -	\$ -	\$ 67,100	\$ 68,275	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund 14- Deferred Maintenance

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt, and wall systems, are approved projects.

For many years, the State required districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures. In turn, the State would match the amount. The Local Control Funding Formula (LCFF) eliminated State funding for deferred maintenance. The District has continued to contribute to deferred maintenance but paused the annual contribution of \$280,000 in 2021/22. The contribution for 2022/23 has not yet been budgeted until more information on the final State budget is received.

Fund 17- Special Reserve Other Than Capital Outlay

The Special Reserve Fund has a projected beginning fund balance of \$67,100 and a projected ending balance of \$68,275. Previously, this fund paid for the 2013-2014 Public Agency Retirement System separation incentive, in the original amount of \$1,218,960, with the final payment made in 2018/19. The balance of Fund 17 is reserved for Economic Uncertainties.

Fund 20- Special Reserve Postemployment Benefits

This fund was established in 1998 to account for the negotiated retiree funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998–2021) for the purpose of CSEA retiree health insurance. In 2020/21, the District and CSEA negotiated to terminate the transfer effective 6/30/2021. These funds are used to provide post-retirement benefits for eligible CSEA members. The projected ending balance as of June 30, 2022 is \$509,207.

Description	Fund 21- Building Fund		Fund 25- Capital Facilities	
	2 nd Interim	Adopted Budget	2 nd Interim	Adopted Budget
Total Revenues	\$ 175,000	\$ 40,000	\$ 420,000	\$ 420,000
Total Expenditures	\$4,280,896	\$4,040,000	\$ 1,840,080	\$ 562,312
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency)	\$ (4,105,896)	\$ (4,000,000)	\$ (1,420,080)	\$ (142,315)
Beginning Fund Balance	\$ 9,105,896	\$ 5,000,000	\$ 2,438,145	\$ 1,018,065
Ending Fund Balance	\$ 5,000,000	\$ 1,000,000	\$ 1,018,065	\$ 875,750
Components of Ending Fund Balance				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 5,000,000	\$ 1,000,000	\$ 1,018,065	\$ 875,750
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -	\$ -

Fund 21- Building Fund – Sale of Bond

In November 2016, the Nevada Joint Union High School District passed a \$47 million General Obligation Bond. This fund is required by the state to account for these funds. By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District's expenditures of revenues received from the sale of bonds authorized by the voters on November 8, 2016. This committee has been established, meets quarterly, and reports its findings to the public annually.

The first bond sale closed on June 1, 2017, in the amount of \$14,000,000. The second bond sale closed on December 19, 2018 in the amount of \$33,000,000. The 2022/23 projected beginning fund balance is \$5 million. The 2022/23 proposed budget includes \$4 million in expenditures for the NU Band and Choir Project. The projected ending fund balance for 2022/23 is \$1,000,000.

Fund 25- Capital Facility (Developer Fee) Fund

Revenues in this fund are from Developer Fees collected for any new residential or commercial construction, including additions above 500 square feet, plus interest earned. Fees collected and annual expenditures are required to be reported on annually. The funds can be used for new construction or modernization of existing facilities to accommodate growth generated by new construction. Projects for 2022/23 include Phelan Ranch site development and the Solar project. The projected ending fund balance is \$875,750.

Description	Fund 35- School Facilities Fund		Fund 40- Special Building Fund	
	2 nd Interim	Adopted Budget	2 nd Interim	Adopted Budget
Total Revenues	\$ 3,845,149	\$ -	\$ 75,330	\$ 69,330
Total Expenditures	\$ 3,845,149	\$ -	\$ 526,891	\$ 12,500
Total Other Financing Sources	\$ -	\$ -	\$ 5,000	\$ 5,000
Excess (Deficiency)	\$ -	\$ -	\$ (446,561)	\$ 61,830
Beginning Fund Balance	\$ -	\$ -	\$ 543,118	\$ 97,127
Ending Fund Balance	\$ -	\$ -	\$ 97,127	\$ 158,957
Components of Ending Fund Balance				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ 97,127	\$ 158,957
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -	\$ -
Unassigned	\$ -	\$ -	\$ -	\$ -

Fund 35- School Facilities Fund

Revenues in this fund are from Facility Grants received for the NU Culinary Project, the NU Agriculture Modernization Project, and the Silver Springs Building Construction Trades Project. Currently, Fund 35 is projected to have spent all revenue received in 2021/22 leaving the fund with a zero ending fund balance. However, the District received notice from California Department of General Services of a release of funds for previous projects at NU and BR in the amount of \$5.24 million. The budget for Fund 35 will be updated at 1st Interim to reflect the additional funds received. The funds will be used for projects on the Bond priority list.

Fund 40- Special Building Fund

The Special Building Fund was established to provide funds for capital outlay purposes. Annually, the District receives proceeds from the City of Grass Valley Redevelopment Agency which are restricted for facility projects at the Park Avenue School site. The District contributes \$5,000 annual for the upkeep of the Bear River pool. The planned expenditures are for pool supplies and maintenance. The projected fund balance is \$158,957.

Description	Fund 51- Bond, Interest, and Redemption Fund		Fund 54- Bond, Interest, and Redemption Fund	
	2 nd Interim	Adopted Budget	2 nd Interim	Adopted Budget
Total Revenues	\$ 1,010,780	\$ 1,010,780	\$ 2,560,250	\$ 2,560,250
Total Expenditures	\$ 1,034,075	\$ 1,051,325	\$ 3,483,294	\$ 2,443,044
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency)	\$ (23,295)	\$ (40,545)	\$ (923,044)	\$ 177,206
Beginning Fund Balance	\$ 930,814	\$ 907,519	\$ 3,586,356	\$ 2,663,312
Ending Fund Balance	\$ 907,519	\$ 866,974	\$ 2,663,312	\$ 2,780,517
Components of Ending Fund Balance				
Non-Spendable	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ -	\$ -
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ 907,519	\$ 866,974	\$ 2,663,312	\$ 2,780,517
Unassigned	\$ -	\$ -	\$ -	\$ -

Fund 51 -Bond, Interest, and Redemption Fund

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payment.

Fund 54- Bond, Interest, and Redemption Fund II

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the November 2016 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payment.

Fiduciary Type Agency Accounts

Agency accounts include the Student Activity accounts of the individual schools and the scholarship accounts. These accounts are custodial in nature and do not involve measurement of results in operations. Agency Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

Criteria and Standards

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted. See the section on Criteria and Standards in this report for a written explanation for any criterion in the 2022-2023 budget that does not meet the standards established by the State.

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS**

	2ND INTERIM 2021/2022	ADOPTED BUDGET 2022/2023	PROJECTED 2023/2024	PROJECTED 2024/2025
CALIFORNIA CPI	6.55%	6.11%	3.14%	2.31%
STATUTORY COLA	1.70%	6.56%	5.38%	4.02%
ESTIMATED PLANNING COLA (LCFF)	5.07%	9.85%	5.38%	4.02%
LCFF FUNDING GAP PERCENTAGE	100.00%	100.00%	100.00%	100.00%
UNDUPLICATED COUNTS	39.37%	39.38%	40.23%	39.99%
LOTTERY -UNRESTRICTED PER ADA	\$ 163.00	\$ 163.00	\$ 163.00	\$ 163.00
LOTTERY -RESTRICTED PER ADA	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00
MANDATED BLOCK GRANT PER ADA	\$ 63.17	\$ 67.31	\$ 70.93	\$ 73.78
STUDENT ENROLLMENT (Includes NPS/LCI of 11)	2,503	2,353	2,344	2,328
PROJECTED P-2 AVERAGE DAILY ATTENDANCE (ADA)	2,155	2,149	2,141	2,126
FUNDED ADA	2,417	2,331	2,242	2,152
DIFFERENCE IN FUNDED P-2		(86)	(89)	(92)
PROPERTY TAX RATE INCREASE		1.0%	2.0%	2.0%
SPECIAL ED INCOME	Reduction of \$568,000	COLA + Base Increase	COLA	COLA
TRANSPORTATION INCOME	\$ 877,639.00	Prior Year	Prior Year	Prior Year
EXPENSES:				
TRANSP, SPEC ED, MAINT	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs
LCAP and Supplemental per Plan	Year One	Year Two	Year Three	Year One
STRS Employer Contribution Rate	16.92%	19.10%	19.10%	19.10%
PERS Employer Contribution Rate	22.91%	25.37%	25.20%	24.60%
Minimum Wage	\$15.00	\$15.50	\$16.00	\$16.40
RETIREEES PER YEAR (NET INCREASE)	2	2	2	2

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

UNRESTRICTED BUDGETS

	2ND INTERIM 2021/2022	ADOPTED 2022/2023	PROJECTED 2023/2024	PROJECTED 2024/2025
REVENUES:	LCFF Per Ed Code 47663	LCFF Per Ed Code 47663	LCFF Per Ed Code 47663	LCFF Per Ed Code 47663
Local Control Funding Formula (Object 8010-8099)	31,138,276	31,320,698	32,266,953	32,097,872
State Aid	3,999,396	3,982,017	3,964,378	3,946,195
Property Taxes	30,294,857	30,809,091	31,425,273	32,053,778
In-Lieu Property Taxes to Charters	(5,458,939)	(5,880,090)	(5,771,026)	(6,656,899)
LCFF Basic Aide Entitlement Ed Code 47663	2,302,962	2,409,680	2,648,328	2,754,798
Total Federal Revenues (Object 8100-8299)	82,850	82,850	82,850	82,850
Forest Reserve	33,000	33,000	33,000	33,000
MAA Billing	49,850	49,850	49,850	49,850
Other State Revenues (Object 8300-8599)	535,666	3,749,115	517,814	522,694
1x Discretionary Funds	-	3,233,100	-	-
CAASPP/ELPAC Reimbursement	8,376	5,000	5,156	5,316
Rsc0910 Mandated Block Grant	152,290	145,080	152,429	157,963
Rsc1100 Lottery	375,000	365,935	360,230	359,415
Other Local Revenues (Object 8600-8799)	818,070	596,395	629,995	631,864
Facility Use/Leases	246,600	180,540	180,540	180,540
Interest	38,635	33,535	33,535	33,535
SAEL Oversight	18,713	18,713	18,713	18,713
JPA Administration	5,000	5,000	5,000	5,000
Cell Phone Tower	28,500	28,700	62,300	64,169
Donations	17,500	-	-	-
Reimbursements	38,313	6,094	6,094	6,094
Reimbursements from Other Agencies	157,147	146,765	146,765	146,765
Site Revenue- Donations/Fees	58,357	-	-	-
Misc Revenue	209,304	177,049	177,049	177,049
TOTAL REVENUES	32,574,862	35,749,058	33,497,612	33,335,280
EXPENDITURES:				
Certificated Salaries	13,002,446	12,710,533	12,710,533	12,497,337
Step & Column 1.8%		-	171,710	168,714
Declining Enrollment Reduction		-	(384,906)	(159,184)
Total Certificated Salaries (1000-1999)	13,002,446	12,710,533	12,497,337	12,506,867
Classified Salaries	4,379,343	4,191,531	4,191,531	4,185,235
Step Increase 1.5%		-	62,873	62,779
Staffing Reductions		-	(69,169)	-
Total Classified Salaries (2000-2999)	4,379,343	4,191,531	4,185,235	4,248,013
Employee Benefits	6,585,024	6,846,777	6,846,777	6,759,101
Change in Benefits from Position & Salary Changes	-	-	(81,998)	(10,938)
Increase in STRS- 16.92% 21-22;19.1% 22-23, 23-24, 24-25	-	-	-	-
Increase in PERS- 25.37% 22-23;25.2% 23-24; 24.6% 24-25	-	-	(7,232)	(25,488)
Retiree H/W Obligation (2 - 21-22; 2 - 22-23; 2 - 23-24) Net	-	-	1,554	6,660
Total Employee Benefits (3000-3999)	6,585,024	6,846,777	6,759,101	6,729,334
Books and Supplies	1,001,462	767,138	767,138	712,138
Remove 1x Carryover Spending		-	(55,000)	-
Total Books and Supplies (4000-4999)	1,001,462	767,138	712,138	712,138
Other Operating Expenses (5000-5999)	2,310,250	3,131,433	3,131,433	2,759,940
Remove 1x Carryover Spending			(371,493)	
Other Operating Expenses (5000-5999)	2,310,250	3,131,433	2,759,940	2,759,940
Capital Outlay (6000-6999)	462,214	50,000	5,352	5,352
Other Outgo (7100-7299,7400-7499)	146,164	51,650	51,650	51,650
Direct Support/Indirect Costs (7300-7399)	(330,197)	(347,515)	(227,704)	(227,704)
TOTAL EXPENDITURES	27,556,706	27,401,547	26,743,049	26,785,591
EXCESS (DEFICIENCY)	5,018,155	8,347,512	6,754,564	6,549,689
<u>Interfund Transfers</u>				
a) Transfers In	88,140	88,140	88,140	88,140
b) Transfers Out	(5,000)	(5,000)	(5,000)	(5,000)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	(6,675,198)	(6,597,440)	(7,842,654)	(7,870,515)
TOTAL OTHER FINANCING	(6,592,058)	(6,514,300)	(7,759,514)	(7,787,375)
COST OF SALARY INCREASE: Certificated	786,499	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	509,511	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE:Admin/Conf	204,943	NOT SETTLED	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE)				
IN FUND BALANCE	(1,573,903)	1,833,212	(1,004,950)	(1,237,686)
BEGINNING FUND BALANCE - JULY 1	4,982,583	3,408,680	5,241,892	4,236,941
ENDING FUND BALANCE PROJECTED	3,408,680	5,241,892	4,236,941	2,999,255
Components of Ending Fund Balance				
Revolving Cash	25,000	25,000	25,000	25,000
Prepaid Expenditures				
TSA Clearing Fund	77,807	77,807	77,807	77,807
Legally Restricted				
Designated for Economic Uncertainties- 3%	1,325,889	1,282,312	1,237,086	1,233,081
<u>Other Designations:</u>				
One-time Discretionary Funding (May Revise)		3,233,100	2,523,481	1,616,550
Accrued Vacation	170,646	170,646	170,646	46,818
One-time Reimbursements Mandated Costs	330,792	116,580	51,146	-
Miscellaneous Locally Restricted	4,144	4,144	4,144	-
Safety Credits	43,239	43,239	-	-
Facility Use Billing	76,164	75,365	8,932	-
Verizon Cell Tower	185,000	213,700	138,700	-
Ed Code 47663 Prior Year Funding	1,170,000	-	-	-
Undesignated Amount	(0)	(0)	(0)	(0)
Total Reserves	3,408,680	5,241,892	4,236,941	2,999,255

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

RESTRICTED BUDGETS				
	2ND INTERIM 2021/2022	ADOPTED 2022/2023	PROJECTED 2023/2024	PROJECTED 2024/2025
REVENUES:				
Local Control Funding Formula (Object 8010-8099)	-	-	-	-
Total Federal Revenues (Object 8100-8299)	4,741,283	3,454,858	1,536,943	1,435,420
Rsc3010 Title I	400,949	423,135	436,645	436,645
Rsc3182 CSI	287,563	201,719	-	-
Rsc3210 ESSER I	114,161	-	-	-
Rsc3212 ESSER II	594,339	571,411	-	-
Rsc3213&3214 ESSER III	1,282,546	1,196,766	101,523	-
Rsc3215 GEER I	134,317	-	-	-
Rsc3216-3219 Expanded Learning	795,778	-	-	-
Rsc3310 Special Education	666,955	656,062	598,474	598,474
Rsc3327 Mental Health	28,153	28,153	28,153	28,153
Rsc3410 Workability	168,006	178,006	185,702	185,702
Rsc3550 Perkins CTE	71,080	73,398	73,398	73,398
Rsc4035 Title II	87,427	87,249	87,249	87,249
Rsc4127 Title IV	25,799	25,799	25,799	25,799
Rsc5634 ARP Homeless	13,160	13,160	-	-
Rsc5640 Medi-Cal Billing	71,051	-	-	-
Other State Revenues (Object 8300-8599)	3,710,506	2,879,013	2,776,133	2,608,779
Rsc6266 Educator Effectiveness	687,657	-	-	-
Rsc6300 Lottery	122,500	145,925	145,925	145,925
Rsc6387 CTE Incentive Grant	331,195	333,763	368,593	368,593
Rsc6388 Strong Workforce Grant	181,396	305,969	167,814	-
Rsc6500 Special Education	27,941	14,328	14,774	15,233
Rsc6520 Special Education Workability	128,325	128,325	128,325	128,325
Rsc6546 Mental Health	158,323	158,323	158,323	158,323
Rsc7010 Ag Incentive Grant	34,795	24,328	24,328	24,328
Rsc7370 Ag Specialized Secondary	35,000	-	-	-
Rsc7412&7413 A-G Access and Learning Loss	347,182	-	-	-
Rsc7425&7426 Expanded Learning	106,800	-	-	-
Rsc7690 STRS On-Behalf	1,549,392	1,768,052	1,768,052	1,768,052
Other Local Revenues (Object 8600-8799)	1,827,298	2,055,131	2,114,820	2,176,366
Rsc6500 Special Education	1,785,098	1,919,276	1,978,965	2,040,511
Rsc7811 Adolescent & Family Life	35,000	57,655	57,655	57,655
Rsc9012 TUPE	7,200	7,200	7,200	7,200
Rsc9564 Medi-Cal	-	71,000	71,000	71,000
TOTAL REVENUES	10,279,087	8,389,001	6,427,897	6,220,565
EXPENDITURES:				
Certificated Salaries	4,468,516	4,098,667	4,098,667	3,886,879
Step & Column 1.9%	-	-	58,150	57,381
Reductions due to loss of 1x funds	-	-	(269,938)	(58,236)
Total Certificated Salaries (1000-1999)	4,468,516	4,098,667	3,886,879	3,886,025
Classified Salaries	2,615,653	2,491,808	2,491,808	2,353,492
Step Increase 1.5%	-	-	29,902	28,242
Reductions due to loss of 1x funds	-	-	(168,218)	(80,884)
Total Classified Salaries (2000-2999)	2,615,653	2,491,808	2,353,492	2,300,850
Employee Benefit:	4,353,338	4,565,103	4,565,103	4,452,695
Statutory benefits on salary changes	-	-	(108,121)	(23,399)
Increase in STRS- 16.92% 21-22; 19.1% 22-23, 23-24, 24-25	-	-	-	-
Increase in PERS- 25.37% 22-23; 25.2% 23-24; 24.6% 24-25	-	-	(4,287)	(14,290)
Total Employee Benefits (3000-3999)	4,353,338	4,565,103	4,452,695	4,415,005
Books and Supplies	773,370	715,554	715,554	617,554
1x Spending/Funding Loss Remova	-	-	(98,000)	(60,638)
Total Books and Supplies (4000-4999)	773,370	715,554	617,554	556,916
Other Operating Expenses	4,144,126	3,175,779	3,175,779	3,014,829
1x Spending/Funding Loss Remova	-	-	(160,950)	(24,217)
Total Other Operating Expenses (5000-5999)	4,144,126	3,175,779	3,014,829	2,990,612
Capital Outlay (6000-6999)	11,403	-	-	-
Other Outgo (7100-7299,7400-7499)	-	-	-	-
Direct Support/Indirect Costs (7300-7399)	268,190	290,265	162,704	162,704
TOTAL EXPENDITURES	16,634,596	15,337,177	14,488,153	14,312,112
EXCESS (DEFICIENCY)	(6,355,509)	(6,948,176)	(8,060,257)	(8,091,547)
OTHER FINANCING SOURCES/USES				
Other Sources/Uses				
a) Sources				
b) Uses				
Contributions	6,675,198	6,597,440	7,842,654	7,870,515
Contribution to Offset Loss of 1x Funds	-	-	1,262,222	1,290,083
Rsc3410 Workability	12,102	7,615	7,615	7,615
Rsc6500 Special Education	3,862,036	3,865,444	3,924,031	3,924,031
Rsc6546 Mental Health	-	110,081	110,081	110,081
Rsc7811 Adolescent & Family Life	87,194	1,003	87,795	87,795
Rsc8150 Routine Restricted Maintenance	1,332,244	1,332,250	1,169,863	1,169,863
Rsc9058 Life Skills- At-Risk	100,575	-	-	-
Rsc9230&9240 Transportation- LCFF Addon	877,639	877,639	877,639	877,639
Rsc9230&9240 Transportation	403,408	403,408	403,408	403,408
TOTAL OTHER FINANCING SOURCES / USES	6,675,198	6,597,440	7,842,654	7,870,515
NET INCREASE (DECREASE)				
IN FUND BALANCE	319,689	(350,736)	(217,604)	(221,033)
BEGINNING FUND BALANCE				
July 1 Balance	508,238	827,927	477,191	259,588
Ending Balance (per unaudited actuals)	827,927	477,191	259,588	38,557
Components of Ending Fund Balance:				
Revolving Cash				
Stores				
Prepaid Expenditures				
Legally Restricted	827,927	477,191	259,588	38,557
Designated for Economic Uncertainties- 3%				
Other Designations:				
Nevada County Special Ed Services				
Undesignated Amount	-	-	-	-
Fund Balance	827,927	477,191	259,588	38,557

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

UNRESTRICTED AND RESTRICTED BUDGETS

	2ND INTERIM 2021/2022	ADOPTED 2022/2023	PROJECTED 2023/2024	PROJECTED 2024/2025
REVENUES:				
Local Control Funding Formula	31,138,276	31,320,698	32,266,953	32,097,872
Federal Revenues	4,824,133	3,537,708	1,619,793	1,518,270
Other State Revenues	4,246,172	6,628,128	3,293,948	3,131,473
Other Local Revenues	2,645,367	2,651,526	2,744,816	2,808,231
TOTAL REVENUES	42,853,948	44,138,060	39,925,509	39,555,845
EXPENDITURES:				
Certificated Salaries	17,470,963	16,809,200	16,809,200	16,384,216
Step & Column 1.8%	-	-	229,860	226,095
Salary Adjustments	-	-	(654,844)	(217,420)
Total Certificated Salaries	17,470,963	16,809,200	16,384,216	16,392,891
Classified Salaries	6,994,996	6,683,339	6,683,339	6,538,726
Step Increase 1.5%	-	-	92,775	91,020
Salary Adjustments	-	-	(237,387)	(80,884)
Total Classified Salaries	6,994,996	6,683,339	6,538,726	6,548,863
Employee Benefits	10,938,361	11,411,880	11,411,880	11,211,795
Change in Benefits from Position & Salary Changes	-	-	(190,119)	(34,338)
<i>Increase in STRS 16.92% 21-22; 19.1% 22-23; 19.1% 23-24</i>	-	-	-	-
<i>Increase in PERS 20.70% 20-21; 22.84% 21-22; 25.5 22-23</i>	-	-	(11,519)	(39,778)
<i>Retiree H/W Obligation (2 - 20-21; 2 - 21-22; 2 - 22-23) Net</i>	-	-	1,554	6,660
Total Employee Benefits	10,938,361	11,411,880	11,211,795	11,144,339
Books and Supplies	1,774,832	1,482,692	1,482,692	1,329,692
1x Spending Removal	-	-	(153,000)	(60,638)
Total Books and Supplies	1,774,832	1,482,692	1,329,692	1,269,054
Other Operating Expenses	6,454,376	6,307,212	5,935,720	5,774,770
1x Spending Removal	-	-	(160,950)	(24,217)
Total Other Operating Expenses	6,454,376	6,307,212	5,774,770	5,750,553
Capital Outlay	473,617	50,000	5,352	5,352
Other Outgo	146,164	51,650	51,650	51,650
Direct Support/Indirect Costs	(62,007)	(57,250)	(65,000)	(65,000)
TOTAL EXPENDITURES	44,191,302	42,738,724	41,231,202	41,097,703
EXCESS (DEFICIENCY)	(1,337,354)	1,399,336	(1,305,693)	(1,541,858)
OTHER FINANCING SOURCES/USES				
Interfund Transfers				
a) Transfers In	88,140	88,140	88,140	88,140
b) Transfers Out	(5,000)	(5,000)	(5,000)	(5,000)
Other Sources/Uses				
a) & b) Sources / Uses				
Contributions	(0)	-	-	-
TOTAL OTHER FINANCING	83,140	83,140	83,140	83,140
NET INCREASE (DECREASE)				
IN FUND BALANCE	(1,254,214)	1,482,476	(1,222,553)	(1,458,718)
BEGINNING FUND BALANCE - JULY 1	5,490,821	4,236,607	5,719,083	4,496,530
ENDING FUND BALANCE PROJECTED	4,236,607	5,719,083	4,496,530	3,037,812
Components of Ending Fund Balance				
Revolving Cash	25,000	25,000	25,000	25,000
Prepaid Expenditures	-	-	-	-
TSA Clearing Fund	77,807	77,807	77,807	77,807
Legally Restricted	827,927	477,191	259,588	38,557
Designated for Economic Uncertainties- 3%	1,325,889	1,282,312	1,237,086	1,233,081
Other Designations:				
One-time Discretionary Funding (May Revise)		3,233,100	2,523,481	1,616,550
Accrued Vacation	170,646	170,646	170,646	46,818
One-time Reimbursements Mandated Costs	330,792	116,580	51,146	-
Miscellaneous Locally Restricted	4,144	4,144	4,144	-
Safety Credits	43,239	43,239	-	-
Donations	-	-	-	-
Mandated Cost Block Grant	-	-	-	-
Facility Use Billing	76,164	75,365	8,932	-
Verizon Cell Tower	185,000	213,700	138,700	-
Textbook Reserve	-	-	-	-
Basic Aid Excess Funding	-	-	-	-
Ed Code 47663 Prior Year Funding	1,170,000	-	-	-
Undesignated Amount	(0)	(0)	(0)	(0)
Total Ending Fund Balance	4,236,607	5,719,083	4,496,530	3,037,812
Unrestricted Reserve %	7.5%	12.0%	10.0%	7.0%
Total Reserve %	9.6%	13.4%	10.9%	7.4%

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2021-22 Estimated Actuals	2022-23 Budget
X 01	General Fund/County School Service Fund	GS	GS
X 08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
X 13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
X 17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
X 20	Special Reserve Fund for Postemployment Benefits	G	G
X 21	Building Fund	G	G
X 25	Capital Facilities Fund	G	G
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund	G	
X 40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

X 51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
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		
X 73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
X A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
X CASH	Cashflow Worksheet		S
X CB	Budget Certification		S
X CC	Workers' Compensation Certification		S
X CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
X CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
X ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
X ICR	Indirect Cost Rate Worksheet	GS	

X L	Lottery Report	GS	
X MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
X SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
X SIAA	Summary of Interfund Activities - Actuals	G	
X SIAB	Summary of Interfund Activities - Budget		G
X 01CS	Criteria and Standards Review	GS	GS

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

DescriptionResource CodesObject 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 Sources8010-8099			31,138,276.00	0.00	31,138,276.00	31,320,698.00	0.00	31,320,698.00	0.6%
2) Federal Revenue8100-8299			82,850.00	4,741,284.39	4,824,134.39	82,850.00	3,454,858.06	3,537,708.06	-26.7%
3) Other State Revenue8300-8599			535,666.00	3,710,505.50	4,246,171.50	3,749,115.00	2,879,012.50	6,628,127.50	56.1%
4) Other Local Revenue8600-8799			818,069.51	1,827,297.79	2,645,367.30	596,395.68	2,055,131.00	2,651,526.68	0.2%
5) TOTAL, REVENUES			32,574,861.51	10,279,087.68	42,853,949.19	35,749,058.68	8,389,001.56	44,138,060.24	3.0%
B. EXPENDITURES									
1) Certificated Salaries1000-1999			13,002,446.47	4,468,516.19	17,470,962.66	12,710,532.73	4,098,667.34	16,809,200.07	-3.8%
2) Classified Salaries2000-2999			4,379,343.32	2,615,653.05	6,994,996.37	4,191,530.74	2,491,807.95	6,683,338.69	-4.5%
3) Employee Benefits3000-3999			6,585,023.67	4,353,337.64	10,938,361.31	6,846,777.42	4,565,102.72	11,411,880.14	4.3%
4) Books and Supplies4000-4999			1,001,461.52	773,370.33	1,774,831.85	767,138.00	715,554.33	1,482,692.33	-16.5%
5) Services and Other Operating Expenditures5000-5999			2,310,249.90	4,144,125.68	6,454,375.58	3,131,432.50	3,175,779.49	6,307,211.99	-2.3%
6) Capital Outlay6000-6999			462,214.26	11,402.81	473,617.07	50,000.00	0.00	50,000.00	-89.4%
7) Other Outgo (excluding Transfers of Indirect Costs)7100-72997400-7499			146,164.00	0.00	146,164.00	51,650.00	0.00	51,650.00	-64.7%
8) Other Outgo - Transfers of Indirect Costs7300-7399			(330,197.17)	268,190.17	(62,007.00)	(347,515.20)	290,265.20	(57,250.00)	-7.7%
9) TOTAL, EXPENDITURES			27,556,705.97	16,634,595.87	44,191,301.84	27,401,546.19	15,337,177.03	42,738,723.22	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,018,155.54	(6,355,508.19)	(1,337,352.65)	8,347,512.49	(6,948,175.47)	1,399,337.02	-204.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In8900-8929			88,140.00	0.00	88,140.00	88,140.00	0.00	88,140.00	0.0%
b) Transfers Out7600-7629			5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
2) Other Sources/Uses									
a) Sources8930-8979			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions8980-8999			(6,675,198.19)	6,675,198.19	0.00	(6,597,439.94)	6,597,439.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,592,058.19)	6,675,198.19	83,140.00	(6,514,299.94)	6,597,439.94	83,140.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,573,902.65)	319,690.00	(1,254,212.65)	1,833,212.55	(350,735.53)	1,482,477.02	-218.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

Description			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) As of July 1 - Unaudited		9791	4,982,583.09	508,237.64	5,490,820.73	3,408,680.44	827,927.64	4,236,608.08	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,982,583.09	508,237.64	5,490,820.73	3,408,680.44	827,927.64	4,236,608.08	-22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,982,583.09	508,237.64	5,490,820.73	3,408,680.44	827,927.64	4,236,608.08	-22.8%
2) Ending Balance, June 30 (E + F1e)			3,408,680.44	827,927.64	4,236,608.08	5,241,892.99	477,192.11	5,719,085.10	35.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	307,073.34	0.00	307,073.34	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	77,807.00	0.00	77,807.00	New
b) Restricted		9740	0.00	827,927.64	827,927.64	0.00	477,192.11	477,192.11	-42.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,754,607.10	0.00	1,754,607.10	3,856,773.99	0.00	3,856,773.99	119.8%
1x Discretionary Funds (May Revision)	0000	9780			0.00	3,233,099.99		3,233,099.99	
Misc 1x Funds	0000	9780			0.00	163,963.00		163,963.00	
Verizon Tower & Facility Use	0000	9780			0.00	289,065.00		289,065.00	
Accrued Vacation	0000	9780			0.00	170,646.00		170,646.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,322,000.00	0.00	1,322,000.00	1,282,312.00	0.00	1,282,312.00	-3.0%
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	9,387,670.81	(7,307,087.65)	2,080,583.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	78,012.24	0.00	78,012.24				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

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

Description Resource Codes Object Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	26,226.52	666,989.79	693,216.31				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	100,000.00	0.00	100,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	307,073.34	0.00	307,073.34				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,923,982.91	(6,640,097.86)	3,283,885.05				
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	(296,157.94)	0.00	(296,157.94)				
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			(296,157.94)	0.00	(296,157.94)				
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)			10,220,140.85	(6,640,097.86)	3,580,042.99				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,817,800.00	0.00	5,817,800.00	5,925,564.00	0.00	5,925,564.00	1.9%
Education Protection Account State Aid - Current Year		8012	484,558.00	0.00	484,558.00	466,133.00	0.00	466,133.00	-3.8%
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	188,712.00	0.00	188,712.00	188,712.00	0.00	188,712.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	10,837.00	0.00	10,837.00	3,242.00	0.00	3,242.00	-70.1%
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	26,600,655.00	0.00	26,600,655.00	27,122,624.00	0.00	27,122,624.00	2.0%
Unsecured Roll Taxes		8042	431,903.00	0.00	431,903.00	428,070.00	0.00	428,070.00	-0.9%
Prior Years' Taxes		8043	17,186.00	0.00	17,186.00	5,626.00	0.00	5,626.00	-67.3%
Supplemental Taxes		8044	446,361.00	0.00	446,361.00	321,896.00	0.00	321,896.00	-27.9%
Education Revenue Augmentation Fund (ERAF)		8045	2,340,129.00	0.00	2,340,129.00	2,340,129.00	0.00	2,340,129.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	259,074.00	0.00	259,074.00	398,792.00	0.00	398,792.00	53.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,597,215.00	0.00	36,597,215.00	37,200,788.00	0.00	37,200,788.00	1.6%
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	(5,458,939.00)	0.00	(5,458,939.00)	(5,880,090.00)	0.00	(5,880,090.00)	7.7%
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			31,138,276.00	0.00	31,138,276.00	31,320,698.00	0.00	31,320,698.00	0.6%
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	666,954.57	666,954.57	0.00	656,062.00	656,062.00	-1.6%
Special Education Discretionary Grants		8182	0.00	28,153.00	28,153.00	0.00	28,153.00	28,153.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	33,000.00	0.00	33,000.00	33,000.00	0.00	33,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		400,949.12	400,949.12		423,135.00	423,135.00	5.5%
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		87,427.00	87,427.00		87,249.00	87,249.00	-0.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		313,361.61	313,361.61		227,518.00	227,518.00	-27.4%
Career and Technical Education	3500-3599	8290		71,080.00	71,080.00		73,398.00	73,398.00	3.3%
All Other Federal Revenue	All Other	8290	49,850.00	3,173,359.09	3,223,209.09	49,850.00	1,959,343.06	2,009,193.06	-37.7%
TOTAL, FEDERAL REVENUE			82,850.00	4,741,284.39	4,824,134.39	82,850.00	3,454,858.06	3,537,708.06	-26.7%
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		27,941.00	27,941.00		14,328.00	14,328.00	-48.7%
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	152,290.00	0.00	152,290.00	3,378,180.00	0.00	3,378,180.00	2,118.3%
Lottery - Unrestricted and Instructional Materials		8560	375,000.00	122,500.00	497,500.00	365,935.00	145,925.00	511,860.00	2.9%
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									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		331,194.61	331,194.61		333,763.00	333,763.00	0.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		35,000.00	35,000.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	8,376.00	3,193,869.89	3,202,245.89	5,000.00	2,384,996.50	2,389,996.50	-25.4%
TOTAL, OTHER STATE REVENUE			535,666.00	3,710,505.50	4,246,171.50	3,749,115.00	2,879,012.50	6,628,127.50	56.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	66,600.00	0.00	66,600.00	60,540.00	0.00	60,540.00	-9.1%
Interest		8660	36,100.00	0.00	36,100.00	31,100.00	0.00	31,100.00	-13.9%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	18,713.00	0.00	18,713.00	18,713.00	0.00	18,713.00	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	689,121.51	42,200.00	731,321.51	478,507.68	135,855.00	614,362.68	-16.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,535.00	0.00	7,535.00	7,535.00	0.00	7,535.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,785,097.79	1,785,097.79		1,919,276.00	1,919,276.00	7.5%
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			818,069.51	1,827,297.79	2,645,367.30	596,395.68	2,055,131.00	2,651,526.68	0.2%
TOTAL, REVENUES			32,574,861.51	10,279,087.68	42,853,949.19	35,749,058.68	8,389,001.56	44,138,060.24	3.0%
CERTIFICATED SALARIES									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	9,543,293.30	3,596,426.95	13,139,720.25	9,165,613.37	3,291,652.15	12,457,265.52	-5.2%
Certificated Pupil Support Salaries		1200	1,487,656.52	501,144.19	1,988,800.71	1,554,477.08	507,596.03	2,062,073.11	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,706,378.46	369,945.05	2,076,323.51	1,713,917.34	298,419.16	2,012,336.50	-3.1%
Other Certificated Salaries		1900	265,118.19	1,000.00	266,118.19	276,524.94	1,000.00	277,524.94	4.3%
TOTAL, CERTIFICATED SALARIES			13,002,446.47	4,468,516.19	17,470,962.66	12,710,532.73	4,098,667.34	16,809,200.07	-3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	417,361.23	1,319,964.65	1,737,325.88	520,966.86	1,242,769.31	1,763,736.17	1.5%
Classified Support Salaries		2200	769,060.91	914,723.14	1,683,784.05	783,421.08	876,894.16	1,660,315.24	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	459,433.88	136,957.44	596,391.32	441,243.84	143,724.36	584,968.20	-1.9%
Clerical, Technical and Office Salaries		2400	2,487,037.40	143,429.26	2,630,466.66	2,251,796.39	100,640.68	2,352,437.07	-10.6%
Other Classified Salaries		2900	246,449.90	100,578.56	347,028.46	194,102.57	127,779.44	321,882.01	-7.2%
TOTAL, CLASSIFIED SALARIES			4,379,343.32	2,615,653.05	6,994,996.37	4,191,530.74	2,491,807.95	6,683,338.69	-4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,127,271.16	2,240,293.72	4,367,564.88	2,391,671.93	2,468,172.16	4,859,844.09	11.3%
PERS		3201-3202	986,928.66	665,483.91	1,652,412.57	1,031,067.08	707,849.47	1,738,916.55	5.2%
OASDI/Medicare/Alternative		3301-3302	523,606.22	271,975.82	795,582.04	502,620.32	255,653.44	758,273.76	-4.7%
Health and Welfare Benefits		3401-3402	2,216,786.32	1,042,736.99	3,259,523.31	2,219,566.17	1,004,098.73	3,223,664.90	-1.1%
Unemployment Insurance		3501-3502	94,363.26	36,079.18	130,442.44	83,099.65	31,653.14	114,752.79	-12.0%
Workers' Compensation		3601-3602	235,242.48	95,688.02	330,930.50	256,817.27	97,675.78	354,493.05	7.1%
OPEB, Allocated		3701-3702	373,000.65	0.00	373,000.65	346,575.00	0.00	346,575.00	-7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,824.92	1,080.00	28,904.92	15,360.00	0.00	15,360.00	-46.9%
TOTAL, EMPLOYEE BENEFITS			6,585,023.67	4,353,337.64	10,938,361.31	6,846,777.42	4,565,102.72	11,411,880.14	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	20,000.00	120,000.00	140,000.00	45,000.00	145,925.00	190,925.00	36.4%
Books and Other Reference Materials		4200	825.00	11,331.83	12,156.83	30,000.00	6,000.00	36,000.00	196.1%
Materials and Supplies		4300	901,202.79	515,106.57	1,416,309.36	577,138.00	519,165.87	1,096,303.87	-22.6%
Noncapitalized Equipment		4400	79,433.73	126,931.93	206,365.66	115,000.00	44,463.46	159,463.46	-22.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,001,461.52	773,370.33	1,774,831.85	767,138.00	715,554.33	1,482,692.33	-16.5%
SERVICES AND OTHER OPERATING EXPENDITURES									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	68,507.05	110,574.41	179,081.46	54,720.00	67,300.00	122,020.00	-31.9%
Dues and Memberships		5300	38,452.00	0.00	38,452.00	41,601.00	0.00	41,601.00	8.2%
Insurance		5400 - 5450	282,500.00	0.00	282,500.00	312,500.00	0.00	312,500.00	10.6%
Operations and Housekeeping Services		5500	1,321,237.00	0.00	1,321,237.00	1,428,280.00	0.00	1,428,280.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	358,866.37	270,226.78	629,093.15	510,155.00	302,697.99	812,852.99	29.2%
Transfers of Direct Costs		5710	(734,096.63)	734,096.63	0.00	(52,097.50)	52,097.50	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	918,015.43	3,014,624.03	3,932,639.46	767,194.00	2,750,784.00	3,517,978.00	-10.5%
Communications		5900	56,768.68	14,603.83	71,372.51	69,080.00	2,900.00	71,980.00	0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,310,249.90	4,144,125.68	6,454,375.58	3,131,432.50	3,175,779.49	6,307,211.99	-2.3%
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	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
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	362,214.26	11,402.81	373,617.07	50,000.00	0.00	50,000.00	-86.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			462,214.26	11,402.81	473,617.07	50,000.00	0.00	50,000.00	-89.4%
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	8,268.00	0.00	8,268.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	132,115.00	0.00	132,115.00	45,850.00	0.00	45,850.00	-65.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	5,781.00	0.00	5,781.00	5,800.00	0.00	5,800.00	0.3%
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)			146,164.00	0.00	146,164.00	51,650.00	0.00	51,650.00	-64.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(268,190.17)	268,190.17	0.00	(290,265.20)	290,265.20	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(62,007.00)	0.00	(62,007.00)	(57,250.00)	0.00	(57,250.00)	-7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(330,197.17)	268,190.17	(62,007.00)	(347,515.20)	290,265.20	(57,250.00)	-7.7%
TOTAL, EXPENDITURES			27,556,705.97	16,634,595.87	44,191,301.84	27,401,546.19	15,337,177.03	42,738,723.22	-3.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	88,140.00	0.00	88,140.00	88,140.00	0.00	88,140.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			88,140.00	0.00	88,140.00	88,140.00	0.00	88,140.00	0.0%
INTERFUND TRANSFERS OUT									

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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	(6,675,198.19)	6,675,198.19	0.00	(6,597,439.94)	6,597,439.94	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			(6,675,198.19)	6,675,198.19	0.00	(6,597,439.94)	6,597,439.94	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,592,058.19)	6,675,198.19	83,140.00	(6,514,299.94)	6,597,439.94	83,140.00	0.0%

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

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	31,138,276.00	0.00	31,138,276.00	31,320,698.00	0.00	31,320,698.00	0.6%
2) Federal Revenue		8100-8299	82,850.00	4,741,284.39	4,824,134.39	82,850.00	3,454,858.06	3,537,708.06	-26.7%
3) Other State Revenue		8300-8599	535,666.00	3,710,505.50	4,246,171.50	3,749,115.00	2,879,012.50	6,628,127.50	56.1%
4) Other Local Revenue		8600-8799	818,069.51	1,827,297.79	2,645,367.30	596,395.68	2,055,131.00	2,651,526.68	0.2%
5) TOTAL, REVENUES			32,574,861.51	10,279,087.68	42,853,949.19	35,749,058.68	8,389,001.56	44,138,060.24	3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	12,771,206.11	10,403,039.93	23,174,246.04	13,090,361.99	9,620,537.02	22,710,899.01	-2.0%
2) Instruction - Related Services	2000-2999		3,686,353.32	1,260,059.76	4,946,413.08	3,439,801.26	1,015,187.63	4,454,988.89	-9.9%
3) Pupil Services	3000-3999		2,669,713.85	2,926,782.99	5,596,496.84	2,708,032.65	2,838,859.77	5,546,892.42	-0.9%
4) Ancillary Services	4000-4999		1,589,168.45	60,057.29	1,649,225.74	1,555,154.27	56,500.91	1,611,655.18	-2.3%
5) Community Services	5000-5999		340.01	2,361.86	2,701.87	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,973,870.96	353,086.59	3,326,957.55	3,053,676.42	304,913.67	3,358,590.09	1.0%
8) Plant Services	8000-8999		3,719,889.27	1,629,207.45	5,349,096.72	3,502,869.60	1,501,178.03	5,004,047.63	-6.5%
9) Other Outgo	9000-9999		146,164.00	0.00	146,164.00	51,650.00	0.00	51,650.00	-64.7%
10) TOTAL, EXPENDITURES			27,556,705.97	16,634,595.87	44,191,301.84	27,401,546.19	15,337,177.03	42,738,723.22	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,018,155.54	(6,355,508.19)	(1,337,352.65)	8,347,512.49	(6,948,175.47)	1,399,337.02	-204.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929 7600-7629 8930-8979 7630-7699 8980-8999							
a) Transfers In			88,140.00	0.00	88,140.00	88,140.00	0.00	88,140.00	0.0%
b) Transfers Out			5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
2) Other Sources/Uses									
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			(6,675,198.19)	6,675,198.19	0.00	(6,597,439.94)	6,597,439.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(6,592,058.19)	6,675,198.19	83,140.00	(6,514,299.94)	6,597,439.94	83,140.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,573,902.65)	319,690.00	(1,254,212.65)	1,833,212.55	(350,735.53)	1,482,477.02	-218.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

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

Description			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) As of July 1 - Unaudited		9791	4,982,583.09	508,237.64	5,490,820.73	3,408,680.44	827,927.64	4,236,608.08	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,982,583.09	508,237.64	5,490,820.73	3,408,680.44	827,927.64	4,236,608.08	-22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,982,583.09	508,237.64	5,490,820.73	3,408,680.44	827,927.64	4,236,608.08	-22.8%
2) Ending Balance, June 30 (E + F1e)			3,408,680.44	827,927.64	4,236,608.08	5,241,892.99	477,192.11	5,719,085.10	35.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	307,073.34	0.00	307,073.34	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	77,807.00	0.00	77,807.00	New
b) Restricted		9740	0.00	827,927.64	827,927.64	0.00	477,192.11	477,192.11	-42.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,754,607.10	0.00	1,754,607.10	3,856,773.99	0.00	3,856,773.99	119.8%
1x Discretionary Funds (May Revision)	0000	9780			0.00	3,233,099.99		3,233,099.99	
Misc 1x Funds	0000	9780			0.00	163,963.00		163,963.00	
Verizon Tower & Facility Use	0000	9780			0.00	289,065.00		289,065.00	
Accrued Vacation	0000	9780			0.00	170,646.00		170,646.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,322,000.00	0.00	1,322,000.00	1,282,312.00	0.00	1,282,312.00	-3.0%
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
6266	Educator Effectiveness, FY 2021-22	473,137.00	309,157.00
7412	A-G Access/Success Grant	248,068.00	160,423.96
7413	A-G Learning Loss Mitigation Grant	99,114.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,751.15	3,751.15
9010	Other Restricted Local	3,857.49	3,860.00
Total, Restricted Balance		827,927.64	477,192.11

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	33,967.00	33,967.00	0.0%
3) Other State Revenue		8300-8599	408,913.90	411,888.00	0.7%
4) Other Local Revenue		8600-8799	1,300.00	1,000.00	-23.1%
5) TOTAL, REVENUES			444,180.90	446,855.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	196,480.85	238,459.97	21.4%
2) Classified Salaries		2000-2999	70,249.11	60,848.00	-13.4%
3) Employee Benefits		3000-3999	107,691.96	121,763.31	13.1%
4) Books and Supplies		4000-4999	102,397.82	36,100.00	-64.7%
5) Services and Other Operating Expenditures		5000-5999	83,965.00	46,165.00	-45.0%
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	24,680.00	21,000.00	-14.9%
9) TOTAL, EXPENDITURES			585,464.74	524,336.28	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(141,283.84)	(77,481.28)	-45.2%
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)			(141,283.84)	(77,481.28)	-45.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,165.77	100,881.93	-58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,165.77	100,881.93	-58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,165.77	100,881.93	-58.3%
2) Ending Balance, June 30 (E + F1e)			100,881.93	23,400.65	-76.8%
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	100,881.93	23,400.65	-76.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	221,978.98		
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	18,432.00		
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			240,410.98		
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)			240,410.98		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,967.00	33,967.00	0.0%
TOTAL, FEDERAL REVENUE			33,967.00	33,967.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	387,767.00	387,765.00	0.0%
All Other State Revenue	All Other	8590	21,146.90	24,123.00	14.1%
TOTAL, OTHER STATE REVENUE			408,913.90	411,888.00	0.7%
OTHER LOCAL REVENUE					
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	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,300.00	1,000.00	-23.1%
TOTAL, REVENUES			444,180.90	446,855.00	0.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	77,039.95	118,404.40	53.7%
Certificated Pupil Support Salaries		1200	42,121.86	43,056.53	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	71,687.04	71,687.04	0.0%
Other Certificated Salaries		1900	5,632.00	5,312.00	-5.7%
TOTAL, CERTIFICATED SALARIES			196,480.85	238,459.97	21.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,443.20	7,068.16	9.7%
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	58,568.91	53,779.84	-8.2%
Other Classified Salaries		2900	5,237.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			70,249.11	60,848.00	-13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	52,465.78	65,521.85	24.9%
PERS		3201-3202	16,094.14	15,455.38	-4.0%
OASDI/Medicare/Alternative		3301-3302	8,081.68	8,081.70	0.0%
Health and Welfare Benefits		3401-3402	25,941.51	26,577.96	2.5%
Unemployment Insurance		3501-3502	1,464.41	1,490.45	1.8%
Workers' Compensation		3601-3602	3,644.44	4,635.97	27.2%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,691.96	121,763.31	13.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	600.00	600.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	66,797.82	20,500.00	-69.3%
Noncapitalized Equipment		4400	35,000.00	15,000.00	-57.1%
TOTAL, BOOKS AND SUPPLIES			102,397.82	36,100.00	-64.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,850.00	2,350.00	-39.0%
Dues and Memberships		5300	175.00	175.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,000.00	3,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,480.00	3,680.00	-50.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	62,600.00	30,100.00	-51.9%
Communications		5900	6,860.00	6,860.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,965.00	46,165.00	-45.0%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
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	24,680.00	21,000.00	-14.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,680.00	21,000.00	-14.9%
TOTAL, EXPENDITURES			585,464.74	524,336.28	-10.4%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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	33,967.00	33,967.00	0.0%
3) Other State Revenue		8300-8599	408,913.90	411,888.00	0.7%
4) Other Local Revenue		8600-8799	1,300.00	1,000.00	-23.1%
5) TOTAL, REVENUES			444,180.90	446,855.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		293,161.05	234,960.18	-19.9%
2) Instruction - Related Services	2000-2999		202,575.15	201,572.53	-0.5%
3) Pupil Services	3000-3999		59,368.54	61,123.57	3.0%
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		24,680.00	21,000.00	-14.9%
8) Plant Services	8000-8999		5,680.00	5,680.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			585,464.74	524,336.28	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(141,283.84)	(77,481.28)	-45.2%
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)			(141,283.84)	(77,481.28)	-45.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,165.77	100,881.93	-58.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,165.77	100,881.93	-58.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,165.77	100,881.93	-58.3%
2) Ending Balance, June 30 (E + F1e)			100,881.93	23,400.65	-76.8%
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	100,881.93	23,400.65	-76.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	100,881.93	23,400.65
Total, Restricted Balance		100,881.93	23,400.65

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	922,316.00	922,316.00	0.0%
3) Other State Revenue		8300-8599	55,175.00	55,175.00	0.0%
4) Other Local Revenue		8600-8799	345,203.60	343,090.00	-0.6%
5) TOTAL, REVENUES			1,322,694.60	1,320,581.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	432,622.15	455,198.15	5.2%
3) Employee Benefits		3000-3999	148,593.75	186,570.31	25.6%
4) Books and Supplies		4000-4999	611,815.53	610,550.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	35,423.12	30,495.00	-13.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,327.00	36,250.00	-2.9%
9) TOTAL, EXPENDITURES			1,265,781.55	1,319,063.46	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,913.05	1,517.54	-97.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,913.05	1,517.54	-97.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,960.33	67,873.38	519.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,960.33	67,873.38	519.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,960.33	67,873.38	519.3%
2) Ending Balance, June 30 (E + F1e)			67,873.38	69,390.92	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,365.00	0.00	-100.0%
Stores		9712	9,329.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,178.58	69,390.92	21.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	276,813.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	1,365.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	9,329.80		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			287,508.62		
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	5.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,005.34		
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)			187,503.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	922,316.00	922,316.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			922,316.00	922,316.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	55,175.00	55,175.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			55,175.00	55,175.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	80,565.00	79,065.00	-1.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	825.00	825.00	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	263,813.60	263,200.00	-0.2%
TOTAL, OTHER LOCAL REVENUE			345,203.60	343,090.00	-0.6%
TOTAL, REVENUES			1,322,694.60	1,320,581.00	-0.2%
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	338,836.99	361,412.99	6.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	93,785.16	93,785.16	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			432,622.15	455,198.15	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,800.09	96,957.83	27.9%
OASDI/Medicare/Alternative		3301-3302	31,580.28	33,294.97	5.4%
Health and Welfare Benefits		3401-3402	33,284.00	47,336.74	42.2%
Unemployment Insurance		3501-3502	2,148.32	2,191.06	2.0%
Workers' Compensation		3601-3602	5,781.06	6,789.71	17.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			148,593.75	186,570.31	25.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,815.53	37,550.00	-0.7%
Noncapitalized Equipment		4400	1,000.00	0.00	-100.0%
Food		4700	573,000.00	573,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			611,815.53	610,550.00	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,200.00	2,200.00	0.0%
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,200.00	5,200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,940.31	12,000.00	-7.3%
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	13,612.81	9,625.00	-29.3%
Communications		5900	1,220.00	1,220.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,423.12	30,495.00	-13.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	37,327.00	36,250.00	-2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,327.00	36,250.00	-2.9%
TOTAL, EXPENDITURES			1,265,781.55	1,319,063.46	4.2%
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%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	922,316.00	922,316.00	0.0%
3) Other State Revenue		8300-8599	55,175.00	55,175.00	0.0%
4) Other Local Revenue		8600-8799	345,203.60	343,090.00	-0.6%
5) TOTAL, REVENUES			1,322,694.60	1,320,581.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,223,254.55	1,277,613.46	4.4%
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		37,327.00	36,250.00	-2.9%
8) Plant Services	8000-8999		5,200.00	5,200.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,265,781.55	1,319,063.46	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,913.05	1,517.54	-97.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,913.05	1,517.54	-97.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,960.33	67,873.38	519.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,960.33	67,873.38	519.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,960.33	67,873.38	519.3%
2) Ending Balance, June 30 (E + F1e)			67,873.38	69,390.92	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,365.00	0.00	-100.0%
Stores		9712	9,329.80	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,178.58	69,390.92	21.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	57,178.58	69,390.92
Total, Restricted Balance		57,178.58	69,390.92

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	1,175.00	1,175.00	0.0%
5) TOTAL, REVENUES			1,175.00	1,175.00	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)			1,175.00	1,175.00	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)			1,175.00	1,175.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,924.99	67,099.99	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,924.99	67,099.99	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,924.99	67,099.99	1.8%
2) Ending Balance, June 30 (E + F1e)			67,099.99	68,274.99	1.8%
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	67,099.99	68,274.99	1.8%
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	66,485.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			66,485.73		
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)			66,485.73		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,175.00	1,175.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,175.00	1,175.00	0.0%
TOTAL, REVENUES			1,175.00	1,175.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	1,175.00	1,175.00	0.0%
5) TOTAL, REVENUES			1,175.00	1,175.00	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)			1,175.00	1,175.00	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)			1,175.00	1,175.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,924.99	67,099.99	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,924.99	67,099.99	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,924.99	67,099.99	1.8%
2) Ending Balance, June 30 (E + F1e)			67,099.99	68,274.99	1.8%
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	67,099.99	68,274.99	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,538.00	8,500.00	-19.3%
5) TOTAL, REVENUES			10,538.00	8,500.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,538.00	8,500.00	-19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	88,140.00	88,140.00	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			(88,140.00)	(88,140.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,602.00)	(79,640.00)	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	666,449.00	588,847.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			666,449.00	588,847.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			666,449.00	588,847.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			588,847.00	509,207.00	-13.5%
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	588,847.00	509,207.00	-13.5%
CSEA Retiree Health Benefits	0000	9780		509,207.00	
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	583,980.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			583,980.99		
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)			583,980.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10,538.00	8,500.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,538.00	8,500.00	-19.3%
TOTAL, REVENUES			10,538.00	8,500.00	-19.3%
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	88,140.00	88,140.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			88,140.00	88,140.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(88,140.00)	(88,140.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,538.00	8,500.00	-19.3%
5) TOTAL, REVENUES			10,538.00	8,500.00	-19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,538.00	8,500.00	-19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	88,140.00	88,140.00	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			(88,140.00)	(88,140.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,602.00)	(79,640.00)	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	666,449.00	588,847.00	-11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			666,449.00	588,847.00	-11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			666,449.00	588,847.00	-11.6%
2) Ending Balance, June 30 (E + F1e)			588,847.00	509,207.00	-13.5%
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	588,847.00	509,207.00	-13.5%
CSEA Retiree Health Benefits	0000	9780		509,207.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,000.00	40,000.00	-77.1%
5) TOTAL, REVENUES			175,000.00	40,000.00	-77.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,163.16	149,179.68	4.9%
3) Employee Benefits		3000-3999	60,616.31	67,740.24	11.8%
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	4,078,116.89	3,823,080.08	-6.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,280,896.36	4,040,000.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,105,896.36)	(4,000,000.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,105,896.36)	(4,000,000.00)	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,105,896.36	5,000,000.00	-45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,105,896.36	5,000,000.00	-45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,105,896.36	5,000,000.00	-45.1%
2) Ending Balance, June 30 (E + F1e)			5,000,000.00	1,000,000.00	-80.0%
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	5,000,000.00	1,000,000.00	-80.0%
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	8,285,680.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,285,680.25		
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)			8,285,680.25		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	175,000.00	40,000.00	-77.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			175,000.00	40,000.00	-77.1%
TOTAL, REVENUES			175,000.00	40,000.00	-77.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	77,349.60	81,133.80	4.9%
Clerical, Technical and Office Salaries		2400	64,813.56	68,045.88	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,163.16	149,179.68	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,569.58	37,846.88	16.2%
OASDI/Medicare/Alternativ e		3301-3302	10,875.49	11,412.25	4.9%
Health and Welfare Benefits		3401-3402	14,470.14	15,408.00	6.5%
Unemployment Insurance		3501-3502	710.82	745.90	4.9%
Workers' Compensation		3601-3602	1,990.28	2,327.21	16.9%
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			60,616.31	67,740.24	11.8%
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	205,801.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,853,950.89	3,823,080.08	-0.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,365.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,078,116.89	3,823,080.08	-6.3%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,280,896.36	4,040,000.00	-5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,000.00	40,000.00	-77.1%
5) TOTAL, REVENUES			175,000.00	40,000.00	-77.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,280,896.36	4,040,000.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,280,896.36	4,040,000.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,105,896.36)	(4,000,000.00)	-2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(4,105,896.36)	(4,000,000.00)	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,105,896.36	5,000,000.00	-45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,105,896.36	5,000,000.00	-45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,105,896.36	5,000,000.00	-45.1%
2) Ending Balance, June 30 (E + F1e)			5,000,000.00	1,000,000.00	-80.0%
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	5,000,000.00	1,000,000.00	-80.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	5,000,000.00	1,000,000.00
Total, Restricted Balance		5,000,000.00	1,000,000.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	420,000.00	420,000.00	0.0%
5) TOTAL, REVENUES			420,000.00	420,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,932.22	11,932.92	0.0%
3) Employee Benefits		3000-3999	6,228.08	6,582.40	5.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	716,867.86	543,800.00	-24.1%
6) Capital Outlay		6000-6999	1,105,051.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,840,080.14	562,315.32	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,420,080.14)	(142,315.32)	-90.0%
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)			(1,420,080.14)	(142,315.32)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,438,145.14	1,018,065.00	-58.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,145.14	1,018,065.00	-58.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,145.14	1,018,065.00	-58.2%
2) Ending Balance, June 30 (E + F1e)			1,018,065.00	875,749.68	-14.0%
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	1,018,065.00	875,749.68	-14.0%
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	1,556,909.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,556,909.21		
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)			1,556,909.21		
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	35,000.00	35,000.00	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	385,000.00	385,000.00	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			420,000.00	420,000.00	0.0%
TOTAL, REVENUES			420,000.00	420,000.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,932.22	11,932.92	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,932.22	11,932.92	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,733.68	3,114.50	13.9%
OASDI/Medicare/Alternativ e		3301-3302	900.83	866.97	-3.8%
Health and Welfare Benefits		3401-3402	2,369.24	2,364.48	-0.2%
Unemployment Insurance		3501-3502	59.48	59.66	0.3%
Workers' Compensation		3601-3602	164.85	176.79	7.2%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,228.08	6,582.40	5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	716,867.86	543,800.00	-24.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			716,867.86	543,800.00	-24.1%
CAPITAL OUTLAY					
Land		6100	65,900.00	0.00	-100.0%
Land Improvements		6170	44,310.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	964,841.98	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,105,051.98	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,840,080.14	562,315.32	-69.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	420,000.00	420,000.00	0.0%
5) TOTAL, REVENUES			420,000.00	420,000.00	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		18,160.30	18,515.32	2.0%
8) Plant Services	8000-8999		1,821,919.84	543,800.00	-70.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,840,080.14	562,315.32	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,420,080.14)	(142,315.32)	-90.0%
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)			(1,420,080.14)	(142,315.32)	-90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,438,145.14	1,018,065.00	-58.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,438,145.14	1,018,065.00	-58.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,438,145.14	1,018,065.00	-58.2%
2) Ending Balance, June 30 (E + F1e)			1,018,065.00	875,749.68	-14.0%
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	1,018,065.00	875,749.68	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,018,065.00	875,749.68
Total, Restricted Balance		1,018,065.00	875,749.68

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	75,330.00	69,330.00	-8.0%
5) TOTAL, REVENUES			75,330.00	69,330.00	-8.0%
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	5,650.00	5,650.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,850.00	6,850.00	0.0%
6) Capital Outlay		6000-6999	513,890.56	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			526,390.56	12,500.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(451,060.56)	56,830.00	-112.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(446,060.56)	61,830.00	-113.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,188.04	97,127.48	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,188.04	97,127.48	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,188.04	97,127.48	-82.1%
2) Ending Balance, June 30 (E + F1e)			97,127.48	158,957.48	63.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	97,127.48	156,957.48	61.6%
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	2,000.00	New
Special Reserve	0000	9780		2,000.00	
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	586,618.11		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,916.70		
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			659,534.81		
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	72,916.70		
2) TOTAL, DEFERRED INFLOWS			72,916.70		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			586,618.11		
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	37,330.00	37,330.00	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	8,000.00	2,000.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	30,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,330.00	69,330.00	-8.0%
TOTAL, REVENUES			75,330.00	69,330.00	-8.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	5,650.00	5,650.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,650.00	5,650.00	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	6,850.00	6,850.00	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			6,850.00	6,850.00	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	513,890.56	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			513,890.56	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			526,390.56	12,500.00	-97.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	5,000.00	5,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	5,000.00	0.0%
INTERFUND TRANSFERS OUT					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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					
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)			5,000.00	5,000.00	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	75,330.00	69,330.00	-8.0%
5) TOTAL, REVENUES			75,330.00	69,330.00	-8.0%
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		526,390.56	12,500.00	-97.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			526,390.56	12,500.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(451,060.56)	56,830.00	-112.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(446,060.56)	61,830.00	-113.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,188.04	97,127.48	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,188.04	97,127.48	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,188.04	97,127.48	-82.1%
2) Ending Balance, June 30 (E + F1e)			97,127.48	158,957.48	63.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	97,127.48	156,957.48	61.6%
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	2,000.00	New
Special Reserve	0000	9780		2,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	97,127.48	156,957.48
Total, Restricted Balance		97,127.48	156,957.48

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	39,873.00	39,873.00	0.0%
4) Other Local Revenue		8600-8799	3,531,157.00	3,531,157.00	0.0%
5) TOTAL, REVENUES			3,571,030.00	3,571,030.00	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	4,517,369.00	3,494,369.00	-22.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,517,369.00	3,494,369.00	-22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(946,339.00)	76,661.00	-108.1%
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)			(946,339.00)	76,661.00	-108.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,517,169.78	3,570,830.78	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,517,169.78	3,570,830.78	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,517,169.78	3,570,830.78	-20.9%
2) Ending Balance, June 30 (E + F1e)			3,570,830.78	3,647,491.78	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	653,553.50	653,553.50	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	2,917,277.28	2,993,938.28	2.6%
Bond Payments	0000	9780	2,917,277.28		
Bond Payments	0000	9780		2,993,938.28	
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	2,762,476.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,762,476.29		
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)			2,762,476.29		
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	39,873.00	39,873.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			39,873.00	39,873.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,382,500.00	3,382,500.00	0.0%
Unsecured Roll		8612	63,823.00	63,823.00	0.0%
Prior Years' Taxes		8613	1,259.00	1,259.00	0.0%
Supplemental Taxes		8614	32,500.00	32,500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	51,075.00	51,075.00	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			3,531,157.00	3,531,157.00	0.0%
TOTAL, REVENUES			3,571,030.00	3,571,030.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	2,187,369.00	2,104,369.00	-3.8%
Other Debt Service - Principal		7439	2,330,000.00	1,390,000.00	-40.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,517,369.00	3,494,369.00	-22.6%
TOTAL, EXPENDITURES			4,517,369.00	3,494,369.00	-22.6%
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	39,873.00	39,873.00	0.0%
4) Other Local Revenue		8600-8799	3,531,157.00	3,531,157.00	0.0%
5) TOTAL, REVENUES			3,571,030.00	3,571,030.00	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	4,517,369.00	3,494,369.00	-22.6%
10) TOTAL, EXPENDITURES			4,517,369.00	3,494,369.00	-22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(946,339.00)	76,661.00	-108.1%
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)			(946,339.00)	76,661.00	-108.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,517,169.78	3,570,830.78	-20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,517,169.78	3,570,830.78	-20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,517,169.78	3,570,830.78	-20.9%
2) Ending Balance, June 30 (E + F1e)			3,570,830.78	3,647,491.78	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	653,553.50	653,553.50	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	2,917,277.28	2,993,938.28	2.6%
Bond Payments	0000	9780	2,917,277.28		
Bond Payments	0000	9780		2,993,938.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	653,553.50	653,553.50
Total, Restricted Balance		653,553.50	653,553.50

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	126,286.75	106,569.41	-15.6%
5) TOTAL, REVENUES			126,286.75	106,569.41	-15.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	212,356.79	181,490.00	-14.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			212,356.79	181,490.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,070.04)	(74,920.59)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(86,070.04)	(74,920.59)	-13.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,199,467.13	1,113,397.09	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,467.13	1,113,397.09	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,199,467.13	1,113,397.09	-7.2%
2) Ending Net Position, June 30 (E + F1e)			1,113,397.09	1,038,476.50	-6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	1,037,476.50	New
c) Unrestricted Net Position		9790	1,113,397.09	1,000.00	-99.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,097,105.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,097,105.62		
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,097,105.62		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,631.20	16,323.00	-1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	109,655.55	90,246.41	-17.7%
TOTAL, OTHER LOCAL REVENUE			126,286.75	106,569.41	-15.6%
TOTAL, REVENUES			126,286.75	106,569.41	-15.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	212,356.79	181,490.00	-14.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			212,356.79	181,490.00	-14.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			212,356.79	181,490.00	-14.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 + 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	126,286.75	106,569.41	-15.6%
5) TOTAL, REVENUES			126,286.75	106,569.41	-15.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		212,356.79	181,490.00	-14.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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, EXPENSES			212,356.79	181,490.00	-14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(86,070.04)	(74,920.59)	-13.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(86,070.04)	(74,920.59)	-13.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,199,467.13	1,113,397.09	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,467.13	1,113,397.09	-7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,199,467.13	1,113,397.09	-7.2%
2) Ending Net Position, June 30 (E + F1e)			1,113,397.09	1,038,476.50	-6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	1,037,476.50	New
c) Unrestricted Net Position		9790	1,113,397.09	1,000.00	-99.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	0.00	1,037,476.50
Total, Restricted Net Position		0.00	1,037,476.50

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)	2,155.40	2,155.40	2,413.79	2,149.24	2,149.24	2,327.67
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)	2,155.40	2,155.40	2,413.79	2,149.24	2,149.24	2,327.67
5. District Funded County Program ADA						
a. County Community Schools	3.24	3.00	3.24	3.00	3.00	3.00
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)	3.24	3.00	3.24	3.00	3.00	3.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,158.64	2,158.40	2,417.03	2,152.24	2,152.24	2,330.67
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)]						
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

Budget, July 1
2022-23 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			3,020,055.00	1,835,914.00	(775,548.00)	(3,899,680.00)	(7,054,774.00)	(8,421,712.00)	4,234,653.00	1,395,056.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		888,835.00	888,835.00	1,005,368.00	888,835.00	0.00	116,533.00	355,534.00	402,938.00
Property Taxes	8020- 8079							15,404,546.00		
Miscellaneous Funds	8080- 8099			(352,805.00)	(705,611.00)	(470,407.00)	(470,407.00)	(470,407.00)	(470,407.00)	(470,407.00)
Federal Revenue	8100- 8299		21,812.00	299,192.00		50,430.00	466,969.00	105,784.00	280,516.00	
Other State Revenue	8300- 8599		716.00	716.00	1,290.00	1,290.00	1,849,241.00	208,417.00	250,580.00	1,289.00
Other Local Revenue	8600- 8799		100,006.00	109,144.00	186,361.00	201,288.00	187,245.00	204,941.00	306,345.00	259,800.00
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			1,011,369.00	945,082.00	487,408.00	671,436.00	2,033,048.00	15,569,814.00	722,568.00	193,620.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		672,368.00	1,400,767.00	1,400,767.00	1,400,767.00	1,400,767.00	1,400,767.00	1,400,767.00	1,400,767.00
Classified Salaries	2000- 2999		378,723.00	556,945.00	556,945.00	556,945.00	556,945.00	556,945.00	556,945.00	556,945.00
Employee Benefits	3000- 3999		551,574.00	950,990.00	950,990.00	950,990.00	950,990.00	950,990.00	950,990.00	950,990.00
Books and Supplies	4000- 4999		123,558.00	123,558.00	123,558.00	123,558.00	123,558.00	123,558.00	123,558.00	105,907.00
Services	5000- 5999		525,601.00	525,601.00	525,601.00	525,601.00	525,601.00	525,601.00	525,601.00	450,515.00
Capital Outlay	6000- 6599					50,000.00				
Other Outgo	7000- 7499		4,304.00	4,304.00	4,304.00	4,304.00	4,304.00	4,304.00	4,304.00	4,304.00
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,256,128.00	3,562,165.00	3,562,165.00	3,612,165.00	3,562,165.00	3,562,165.00	3,562,165.00	3,469,428.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	116,625.00								
Accounts Receiv able	9200-9299	3,243,578.00	810,895.00	648,716.00	486,537.00	0.00	162,179.00	648,716.00	0.00	162,179.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,360,203.00	810,895.00	648,716.00	486,537.00	0.00	162,179.00	648,716.00	0.00	162,179.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,161,225.00	750,277.00	643,095.00	535,912.00	214,365.00				
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,161,225.00	750,277.00	643,095.00	535,912.00	214,365.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,198,978.00	60,618.00	5,621.00	(49,375.00)	(214,365.00)	162,179.00	648,716.00	0.00	162,179.00
E. NET INCREASE/DECREASE (B - C + D)			(1,184,141.00)	(2,611,462.00)	(3,124,132.00)	(3,155,094.00)	(1,366,938.00)	12,656,365.00	(2,839,597.00)	(3,113,629.00)
F. ENDING CASH (A + E)			1,835,914.00	(775,548.00)	(3,899,680.00)	(7,054,774.00)	(8,421,712.00)	4,234,653.00	1,395,056.00	(1,718,573.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		(1,718,573.00)	(4,468,411.00)	5,391,892.00	2,313,065.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	519,471.00	402,938.00	402,938.00	519,470.00	0.00		6,391,695.00	6,391,697.00
Property Taxes	8020-8079		12,323,636.00		3,080,909.00			30,809,091.00	30,809,091.00
Miscellaneous Funds	8080-8099	(470,407.00)	(470,407.00)	(470,407.00)	(562,403.00)	(496,015.00)		(5,880,090.00)	(5,880,090.00)
Federal Revenue	8100-8299	344,779.00	548,433.00	281,127.00	132,494.00	1,006,172.06		3,537,708.06	3,537,708.06
Other State Revenue	8300-8599	129,254.00	7,371.00	1,289.00	3,378,638.00	798,036.50		6,628,127.50	6,628,127.50
Other Local Revenue	8600-8799	196,493.00	193,404.00	175,654.00	397,563.00	133,282.68		2,651,526.68	2,651,526.68
Interfund Transfers In	8910-8929				88,140.00			88,140.00	88,140.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		719,590.00	13,005,375.00	390,601.00	7,034,811.00	1,441,476.24	0.00	44,226,198.24	44,226,200.24
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,400,767.00	1,400,767.00	1,400,767.00	1,750,958.00	378,204.07		16,809,200.07	16,809,200.07
Classified Salaries	2000-2999	556,945.00	556,945.00	556,945.00	696,181.00	38,984.69		6,683,338.69	6,683,338.69
Employee Benefits	3000-3999	950,990.00	950,990.00	950,990.00	1,188,738.00	161,668.14		11,411,880.14	11,411,880.14
Books and Supplies	4000-4999	105,907.00	105,907.00	105,907.00	105,907.00	88,251.33		1,482,692.33	1,482,692.33
Services	5000-5999	450,515.00	450,515.00	450,515.00	450,515.00	375,429.99		6,307,211.99	6,307,211.99
Capital Outlay	6000-6599							50,000.00	50,000.00
Other Outgo	7000-7499	4,304.00	4,304.00	4,304.00	(47,334.00)	(5,610.00)		(5,600.00)	(5,600.00)
Interfund Transfers Out	7600-7629				5,000.00			5,000.00	5,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,469,428.00	3,469,428.00	3,469,428.00	4,149,965.00	1,036,928.22	0.00	42,743,723.22	42,743,723.22
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					116,625.00		116,625.00	
Accounts Receivable	9200-9299	0.00	324,356.00					3,243,578.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	324,356.00	0.00	0.00	116,625.00	0.00	3,360,203.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				17,575.00			2,161,224.00	
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	0.00	0.00	17,575.00	0.00	0.00	2,161,224.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	324,356.00	0.00	(17,575.00)	116,625.00	0.00	1,198,979.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,749,838.00)	9,860,303.00	(3,078,827.00)	2,867,271.00	521,173.02	0.00	2,681,454.02	1,482,477.02
F. ENDING CASH (A + E)		(4,468,411.00)	5,391,892.00	2,313,065.00	5,180,336.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,701,509.02	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6599									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
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	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,180,336.00	5,180,336.00	5,180,336.00	5,180,336.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,180,336.00	

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for
inspection at:

Place: NJUHSD District
Office
Date: June 03, 2022

Public Hearing:

Place: Nevada Union High
School- J204
Date: June 08, 2022
Time: 06:00 PM

Adoption
Date: June 22, 2022

Signed: _____
Clerk/Secretary of
the Governing Board
(Original signature
required)

Contact person for additional information on the budget reports:

Name: Kayla Wasley
Title: Chief Business
Official

Telephone: 530-273-3351
E-mail: kwasley@njuhsd.com

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	

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

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

S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 22, 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

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

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 22, 2022

Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name: Kayla Wasley
Title: Chief Business Official
Telephone: 530-273-3351
E-mail: kwasley@njuhsd.com

Budget, July 1
2021-22 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

29 66357 0000000
Form CEA
D8B1TYHTWJ(2022-23)

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	17,470,962.66	301	0.00	303	17,470,962.66	305	51,993.60		307	17,418,969.06	309
2000 - Classified Salaries	6,994,996.37	311	76,606.56	313	6,918,389.81	315	0.00		317	6,918,389.81	319
3000 - Employee Benefits	10,938,361.31	321	407,864.47	323	10,530,496.84	325	21,436.47		327	10,509,060.37	329
4000 - Books, Supplies Equip Replace. (6500)	1,774,831.85	331	3,111.86	333	1,771,719.99	335	152,144.96		337	1,619,575.03	339
5000 - Services. . . & 7300 - Indirect Costs	6,392,368.58	341	2,590.01	343	6,389,778.57	345	2,646,962.42		347	3,742,816.15	349
TOTAL					43,081,347.87	365	TOTAL			40,208,810.42	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	12,767,546.25	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,434,994.88	380
3. STRS.	3101 & 3102	3,279,690.85	382
4. PERS.	3201 & 3202	368,823.88	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	294,406.27	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,915,346.21	385
7. Unemployment Insurance.	3501 & 3502	72,365.80	390
8. Workers' Compensation Insurance.	3601 & 3602	191,884.50	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	17,264.92	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		20,342,323.56	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).		0.00	396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	20,342,323.56	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 41372.51	
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)50	
2. Percentage spent by this district (Part II, Line 15)51	
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).	40,208,810.42	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Budget, July 1
2022-23 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

29 66357 0000000
Form CEB
D8B1TYHTWJ(2022-23)

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	16,809,200.07	301	0.00	303	16,809,200.07	305	51,993.60		307	16,757,206.47	309
2000 - Classified Salaries	6,683,338.69	311	38,803.32	313	6,644,535.37	315	0.00		317	6,644,535.37	319
3000 - Employee Benefits	11,411,880.14	321	365,679.82	323	11,046,200.32	325	22,878.52		327	11,023,321.80	329
4000 - Books, Supplies Equip Replace. (6500)	1,482,692.33	331	750.00	333	1,481,942.33	335	173,253.00		337	1,308,689.33	339
5000 - Services. . . & 7300 - Indirect Costs	6,249,961.99	341	0.00	343	6,249,961.99	345	2,633,117.00		347	3,616,844.99	349
TOTAL					42,231,840.08	365	TOTAL			39,350,597.96	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	0.00
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).		0.00
		396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	19,967,311.55	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 41372.51	
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)50	
2. Percentage spent by this district (Part II, Line 15)51	
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).	39,350,597.96	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,196,301.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,753,386.12
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	2,701.87
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	473,617.07
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	5,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	114,470.38
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)				601,570.32
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				38,841,345.40
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)				2,158.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,995.43
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.)		36,794,981.92		15,185.27
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)		36,794,981.92		15,185.27

B. Required effort (Line A.2 times 90%)	33,115,483.73	13,666.74
C. Current year expenditures (Line I.E and Line II.B)	38,841,345.40	17,995.43
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) 2,016,797.14
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - 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) 33,014,522.55

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) 6.11%

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.
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)	1,679,316.07
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,238,581.60
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	31,500.00
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)	297,891.81
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)	3,247,289.48
9. Carry-Forward Adjustment (Part IV, Line F)	137,947.44
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,385,236.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,174,246.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,946,413.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,596,496.84
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,649,225.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,701.87
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)	354,670.46
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)	16,227.55
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)	68,668.87
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)	4,577,587.84
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)	560,784.74
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	655,454.55

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)	41,602,477.58

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)	7.81%
-------------------------------	-------

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)	8.14%
--------------------------------	-------

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)	3,247,289.48
---	--------------

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

1. Carry-forward adjustment from the second prior year	(89,002.16)
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 (7.26%) times Part III, Line B19); zero if negative	137,947.44
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.26%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.64%) times Part III, Line B19); zero if positive	0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)	137,947.44
--	------------

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

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	

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

Option 2 or Option 3 is selected)

137,947.44

Approved
indirect
cost rate: 7.26%

Highest
rate used
in any
program: 7.64%

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	3010	397,780.12	28,968.00	7.28%
01	3182	268,112.61	19,450.00	7.25%
01	3210	106,435.92	7,725.00	7.26%
01	3212	554,114.90	40,225.00	7.26%
01	3213	831,151.40	63,527.00	7.64%
01	3215	125,957.82	8,359.00	6.64%
01	3312	147,931.72	10,320.00	6.98%
01	3327	73,430.07	4,135.00	5.63%
01	3550	67,696.00	3,384.00	5.00%
01	4035	82,329.48	5,097.52	6.19%
01	6266	200,000.00	14,520.00	7.26%
01	6387	298,588.17	21,203.63	7.10%
01	6388	169,107.83	12,288.02	7.27%
01	6520	119,639.00	8,686.00	7.26%
01	6546	148,165.00	10,158.00	6.86%
01	7370	32,580.00	2,420.00	7.43%
01	7810	120,604.70	7,724.00	6.40%
11	6391	493,667.58	24,680.00	5.00%
13	5310	655,189.02	37,327.00	5.70%

Budget, July 1
2021-22 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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		0.00	0.00
2. State Lottery Revenue	8560	375,000.00		122,500.00	497,500.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		375,000.00	0.00	122,500.00	497,500.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		122,500.00	122,500.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	375,000.00			375,000.00
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
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		375,000.00	0.00	122,500.00	497,500.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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	31,320,698.00	3.02%	32,266,953.00	-0.52%	32,097,872.00
2. Federal Revenues	8100-8299	82,850.00	0.00%	82,850.00	0.00%	82,850.00
3. Other State Revenues	8300-8599	3,749,115.00	-86.19%	517,814.00	0.94%	522,694.00
4. Other Local Revenues	8600-8799	596,395.68	5.63%	629,995.00	0.30%	631,864.00
5. Other Financing Sources						
a. Transfers In	8900-8929	88,140.00	0.00%	88,140.00	0.00%	88,140.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,597,439.94)	18.87%	(7,842,654.00)	0.36%	(7,870,515.00)
6. Total (Sum lines A1 thru A5c)		29,239,758.74	-11.96%	25,743,098.00	-0.74%	25,552,905.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,710,532.73		12,497,336.73
b. Step & Column Adjustment				171,710.00		168,714.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(384,906.00)		(159,184.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,710,532.73	-1.68%	12,497,336.73	0.08%	12,506,866.73
2. Classified Salaries						
a. Base Salaries				4,191,530.74		4,185,234.74
b. Step & Column Adjustment				62,873.00		62,779.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(69,169.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,191,530.74	-0.15%	4,185,234.74	1.50%	4,248,013.74
3. Employee Benefits	3000-3999	6,846,777.42	-1.28%	6,759,101.00	-0.44%	6,729,334.00
4. Books and Supplies	4000-4999	767,138.00	-7.17%	712,138.00	0.00%	712,138.00
5. Services and Other Operating Expenditures	5000-5999	3,131,432.50	-11.86%	2,759,940.00	0.00%	2,759,940.00
6. Capital Outlay	6000-6999	50,000.00	-89.30%	5,352.00	0.00%	5,352.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,650.00	0.00%	51,650.00	0.00%	51,650.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(347,515.20)	-34.48%	(227,704.00)	0.00%	(227,704.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,000.00	0.00%	5,000.00	0.00%	5,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,406,546.19	-2.40%	26,748,048.47	0.16%	26,790,590.47

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)		1,833,212.55		(1,004,950.47)		(1,237,685.47)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,408,680.44		5,241,892.99		4,236,942.52
2. Ending Fund Balance (Sum lines C and D1)		5,241,892.99		4,236,942.52		2,999,257.05
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719		102,807.00		102,807.00		102,807.00
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		3,856,773.99		1,280,498.52		44,949.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789		1,282,312.00		1,237,087.00		1,233,082.00
2. Unassigned/Unappropriated 9790		0.00		1,616,550.00		1,618,419.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,241,892.99		4,236,942.52		2,999,257.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789		1,282,312.00		1,237,087.00		1,233,082.00
c. Unassigned/Unappropriated 9790		0.00		1,616,550.00		1,618,419.00
(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		68274.99		0.00		0.00
c. Unassigned/Unappropriated 9790		0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,282,312.00		2,853,637.00		2,851,501.00
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.						
Salary adjustments due to declining enrollment and deficit spending.						

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	3,454,858.06	-55.51%	1,536,943.00	-6.61%	1,435,420.00
3. Other State Revenues	8300-8599	2,879,012.50	-3.57%	2,776,133.00	-6.03%	2,608,779.00
4. Other Local Revenues	8600-8799	2,055,131.00	2.90%	2,114,820.00	2.91%	2,176,366.00
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	6,597,439.94	18.87%	7,842,654.00	0.36%	7,870,515.00
6. Total (Sum lines A1 thru A5c)		14,986,441.50	-4.78%	14,270,550.00	-1.26%	14,091,080.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,098,667.34		3,886,879.34
b. Step & Column Adjustment				58,150.00		57,381.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(269,938.00)		(58,236.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,098,667.34	-5.17%	3,886,879.34	-0.02%	3,886,024.34
2. Classified Salaries						
a. Base Salaries				2,491,807.95		2,353,491.95
b. Step & Column Adjustment				29,902.00		28,242.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(168,218.00)		(80,884.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,491,807.95	-5.55%	2,353,491.95	-2.24%	2,300,849.95
3. Employee Benefits	3000-3999	4,565,102.72	-2.46%	4,452,695.00	-0.85%	4,415,005.00
4. Books and Supplies	4000-4999	715,554.33	-13.70%	617,554.00	-9.82%	556,916.00
5. Services and Other Operating Expenditures	5000-5999	3,175,779.49	-5.07%	3,014,829.00	-0.80%	2,990,612.00
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	290,265.20	-43.95%	162,704.00	0.00%	162,704.00
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)		15,337,177.03	-5.54%	14,488,153.29	-1.22%	14,312,111.29

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)		(350,735.53)		(217,603.29)		(221,031.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		827,927.64		477,192.11		259,588.82
2. Ending Fund Balance (Sum lines C and D1)		477,192.11		259,588.82		38,557.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	477,192.11		259,588.82		38,557.53
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		477,192.11		259,588.82		38,557.53
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salary adjustments due to the loss of 1x funding.						

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	31,320,698.00	3.02%	32,266,953.00	-0.52%	32,097,872.00
2. Federal Revenues	8100-8299	3,537,708.06	-54.21%	1,619,793.00	-6.27%	1,518,270.00
3. Other State Revenues	8300-8599	6,628,127.50	-50.30%	3,293,947.00	-4.93%	3,131,473.00
4. Other Local Revenues	8600-8799	2,651,526.68	3.52%	2,744,815.00	2.31%	2,808,230.00
5. Other Financing Sources						
a. Transfers In	8900-8929	88,140.00	0.00%	88,140.00	0.00%	88,140.00
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)		44,226,200.24	-9.53%	40,013,648.00	-0.92%	39,643,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,809,200.07		16,384,216.07
b. Step & Column Adjustment				229,860.00		226,095.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(654,844.00)		(217,420.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,809,200.07	-2.53%	16,384,216.07	0.05%	16,392,891.07
2. Classified Salaries						
a. Base Salaries				6,683,338.69		6,538,726.69
b. Step & Column Adjustment				92,775.00		91,021.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(237,387.00)		(80,884.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,683,338.69	-2.16%	6,538,726.69	0.16%	6,548,863.69
3. Employee Benefits	3000-3999	11,411,880.14	-1.75%	11,211,796.00	-0.60%	11,144,339.00
4. Books and Supplies	4000-4999	1,482,692.33	-10.32%	1,329,692.00	-4.56%	1,269,054.00
5. Services and Other Operating Expenditures	5000-5999	6,307,211.99	-8.44%	5,774,769.00	-0.42%	5,750,552.00
6. Capital Outlay	6000-6999	50,000.00	-89.30%	5,352.00	0.00%	5,352.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	51,650.00	0.00%	51,650.00	0.00%	51,650.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(57,250.00)	13.54%	(65,000.00)	0.00%	(65,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,000.00	0.00%	5,000.00	0.00%	5,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,743,723.22	-3.53%	41,236,201.76	-0.32%	41,102,701.76

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)		1,482,477.02		(1,222,553.76)		(1,458,716.76)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,236,608.08		5,719,085.10		4,496,531.34
2. Ending Fund Balance (Sum lines C and D1)		5,719,085.10		4,496,531.34		3,037,814.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	102,807.00		102,807.00		102,807.00
b. Restricted	9740	477,192.11		259,588.82		38,557.53
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	3,856,773.99		1,280,498.52		44,949.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,282,312.00		1,237,087.00		1,233,082.00
2. Unassigned/Unappropriated	9790	0.00		1,616,550.00		1,618,419.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,719,085.10		4,496,531.34		3,037,814.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,282,312.00		1,237,087.00		1,233,082.00
c. Unassigned/Unappropriated	9790	0.00		1,616,550.00		1,618,419.00
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)		1,282,312.00		2,853,637.00		2,851,501.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		6.92%		6.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>N/A</p>	No					
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,149.24		2,141.04		2,126.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,743,723.22		41,236,201.76		41,102,701.76
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		42,743,723.22		41,236,201.76		41,102,701.76
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,282,311.70		1,237,086.05		1,233,081.05
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,282,311.70		1,237,086.05		1,233,081.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):

2,149.24

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	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	2,411	2,414		
	Charter School				
	Total ADA	2,411	2,414	N/A	Met
Second Prior Year (2020-21)	District Regular	2,411	2,411		
	Charter School				
	Total ADA	2,411	2,411	0.0%	Met
First Prior Year (2021-22)	District Regular	2,411	2,414		
	Charter School		0		
	Total ADA	2,411	2,414	N/A	Met
Budget Year (2022-23)	District Regular	2,328			
	Charter School	0			
	Total ADA	2,328			

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):

2,149.2

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	2,582	2,605		
	Charter School				
	Total Enrollment	2,582	2,605	N/A	Met
Second Prior Year (2020-21)	District Regular	2,579	2,686		
	Charter School				
	Total Enrollment	2,579	2,686	N/A	Met
First Prior Year (2021-22)	District Regular	2,463	2,481		

Budget Year (2022-23)	Charter School				
	Total Enrollment	2,463	2,481	N/A	Met
	District Regular	2,353			
	Total Enrollment	2,353			

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	2,411	2,605	92.5%
	Charter School		0	
	Total ADA/Enrollment	2,411	2,605	
Second Prior Year (2020-21)	District Regular	2,411	2,686	89.8%
	Charter School	0		
	Total ADA/Enrollment	2,411	2,686	
First Prior Year (2021-22)	District Regular	2,155	2,481	86.9%
	Charter School			
	Total ADA/Enrollment	2,155	2,481	

Historical Average Ratio: 89.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 90.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)				
District Regular	2,149	2,353		
Charter School	0			
Total ADA/Enrollment	2,149	2,353	91.3%	Not Met
1st Subsequent Year (2023-24)				
District Regular	2,141	2,344		
Charter School				
Total ADA/Enrollment	2,141	2,344	91.3%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	2,126	2,328		
Charter School				
Total ADA/Enrollment	2,126	2,328	91.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

COVID-19 Pandemic impacted prior year ADA to enrollment ratio. 22/23 and future years assume return to pre-COVID attendance rates.

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population					
a.	ADA (Funded)				
	(Form A, lines A6 and C4)	2,417.03	2,330.67	2,242.67	2,151.55
b.	Prior Year ADA (Funded)		2,417.03	2,330.67	2,242.67
c.	Difference (Step 1a minus Step 1b)		(86.36)	(88.00)	(91.12)
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		(3.57%)	(3.78%)	(4.06%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		27,099,835.00	28,652,338.00	29,082,608.00
b1.	COLA percentage		9.85%	5.38%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)		2,669,333.75	1,541,495.78	1,169,120.84
c.	Percent Change Due to Funding Level				
	(Step 2b2 divided by Step 2a)		9.9%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level					
	(Step 1d plus Step 2c)		6.3%	1.6%	0.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):			5.28% to 7.28%	0.60% to 2.60%	-1.04% to 0.96%

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)	30,294,857.00	30,809,091.00	31,425,273.00	32,053,778.00
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)	36,597,215.00	37,200,788.00	38,144,449.00	38,754,771.00
District's Projected Change in LCFF Revenue:		1.65%	2.54%	1.60%
LCFF Revenue Standard		5.28% to 7.28%	0.60% to 2.60%	-1.04% to 0.96%
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

The district has been fluctuating between Basic Aid status and LCFF Revenue as well as in-lieu property taxes to charter schools skews the projected change in LCFF revenue.

(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	22,697,848.00	26,770,820.76	84.8%
Second Prior Year (2020-21)	21,303,381.45	24,908,686.11	85.5%
First Prior Year (2021-22)	23,966,813.46	27,556,705.97	87.0%
Historical Average Ratio:			85.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(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):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	23,748,840.89	27,401,546.19	86.7%	Met
1st Subsequent Year (2023-24)	23,441,672.47	26,743,048.47	87.7%	Met
2nd Subsequent Year (2024-25)	23,484,214.47	26,785,590.47	87.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.28%	1.60%	(.04%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-3.72% to 16.28%	-8.40% to 11.60%	-10.04% to 9.96%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.28% to 11.28%	-3.40% to 6.60%	-5.04% to 4.96%

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

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

years. All other data are extracted or calculated.

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

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

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

First Prior Year (2021-22)	4,824,134.39		
Budget Year (2022-23)	3,537,708.06	(26.67%)	Yes
1st Subsequent Year (2023-24)	1,619,793.00	(54.21%)	Yes
2nd Subsequent Year (2024-25)	1,518,270.00	(6.27%)	Yes

Explanation:

(required if Yes)

One-time revenue was removed from 22/23, 23/24 and 24/25.

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

First Prior Year (2021-22)	4,246,171.50		
Budget Year (2022-23)	6,628,127.50	56.10%	Yes
1st Subsequent Year (2023-24)	3,293,947.00	(50.30%)	Yes
2nd Subsequent Year (2024-25)	3,131,473.00	(4.93%)	No

Explanation:

(required if Yes)

One-time revenue is included in 22/23 and removed from 23/24.

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

First Prior Year (2021-22)	2,645,367.30		
Budget Year (2022-23)	2,651,526.68	.23%	Yes
1st Subsequent Year (2023-24)	2,744,815.00	3.52%	No
2nd Subsequent Year (2024-25)	2,808,230.00	2.31%	No

Explanation:

(required if Yes)

Donations and other miscellaneous revenue was removed from 22/23.

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

First Prior Year (2021-22)	1,774,831.85		
Budget Year (2022-23)	1,482,692.33	(16.46%)	Yes
1st Subsequent Year (2023-24)	1,329,692.00	(10.32%)	Yes
2nd Subsequent Year (2024-25)	1,269,054.00	(4.56%)	No

Explanation:

(required if Yes)

One-time expenditures were removed from 22/23 and 23/24.

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

First Prior Year (2021-22)	6,454,375.58		
Budget Year (2022-23)	6,307,211.99	(2.28%)	Yes
1st Subsequent Year (2023-24)	5,774,769.00	(8.44%)	Yes
2nd Subsequent Year (2024-25)	5,750,552.00	(.42%)	No

Explanation:

(required if Yes)

One-time expenditures were removed from 22/23 and 23/24.

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)	11,715,673.19		
Budget Year (2022-23)	12,817,362.24	9.40%	Met
1st Subsequent Year (2023-24)	7,658,555.00	(40.25%)	Not Met
2nd Subsequent Year (2024-25)	7,457,973.00	(2.62%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)	8,229,207.43		
Budget Year (2022-23)	7,789,904.32	(5.34%)	Not Met
1st Subsequent Year (2023-24)	7,104,461.00	(8.80%)	Not Met
2nd Subsequent Year (2024-25)	7,019,606.00	(1.19%)	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

One-time revenue was removed from 22/23, 23/24 and 24/25.

Explanation:

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

One-time revenue is included in 22/23 and removed from 23/24.

Explanation:

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

Donations and other miscellaneous revenue was removed from 22/23.

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

Explanation:

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

One-time expenditures were removed from 22/23 and 23/24.

Explanation:

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

One-time expenditures were removed from 22/23 and 23/24.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

39,207,494.16

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

39,207,494.16

1,176,224.82

1,332,250.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,258,794.61	1,257,163.52	1,322,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,175.51	723.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(341,427.13)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	922,542.99	1,257,886.52	1,322,000.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	39,796,254.40	39,708,005.15	44,196,301.84
	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)	39,796,254.40	39,708,005.15	44,196,301.84
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.3%	3.2%	3.0%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

.8%	1.1%	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)	(1,792,258.86)	27,020,643.05	6.6%	Not Met
Second Prior Year (2020-21)	1,093,416.00	25,224,268.50	N/A	Met
First Prior Year (2021-22)	(1,573,902.65)	27,561,705.97	5.7%	Not Met
Budget Year (2022-23) (Information only)	1,833,212.55	27,406,546.19		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District is continuing to evaluate spending and staffing levels to look for ways to reduce deficit spending.

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)	4,827,780.00	5,692,683.90	N/A	Met
Second Prior Year (2020-21)	4,117,637.00	3,889,167.09	5.5%	Not Met
First Prior Year (2021-22)	3,643,513.00	4,982,583.09	N/A	Met
Budget Year (2022-23) (Information only)	3,408,680.44			

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	2,149	2,141	2,126
Subsequent Years, Form MYP, Line F2, if available.)			
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?	No
2.	If you are the SELPA AU and are excluding special education pass-through funds:	
a.	Enter the name(s) of the SELPA(s):	N/A

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

		(2022-23)	(2023-24)	(2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	42,743,723.22	41,236,201.76	41,102,701.76
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	42,743,723.22	41,236,201.76	41,102,701.76
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,282,311.70	1,237,086.05	1,233,081.05
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)	1,282,311.70	1,237,086.05	1,233,081.05

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.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
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)	1,282,312.00	1,237,087.00	1,233,082.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	1,616,550.00	1,618,419.00
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)	1,282,312.00	2,853,637.00	2,851,501.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	6.92%	6.94%
	District's Reserve Standard (Section 10B, Line 7):	1,282,311.70	1,237,086.05	1,233,081.05
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2021-22)	(6,675,198.19)			
Budget Year (2022-23)	(6,597,439.94)	(77,758.25)	(1.2%)	Met
1st Subsequent Year (2023-24)	(7,842,654.00)	1,245,214.06	18.9%	Not Met
2nd Subsequent Year (2024-25)	(7,870,515.00)	27,861.00	.4%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	88,140.00			
Budget Year (2022-23)	88,140.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	88,140.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	88,140.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	5,000.00			
Budget Year (2022-23)	5,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	5,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	5,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

Contributions to restricted programs increased due to one-time revenue being fully expended.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022

Leases	5	01-8011 & 01-8550	01-5600	384,065
Certificates of Participation				
General Obligation Bonds	23	Fund 51	51-7439	49,085,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8011	01-2xxx	170,646

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

TOTAL:				49,639,711

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	313,649	229,286	117,823	9,345
Certificates of Participation				
General Obligation Bonds	4,518,369	3,494,369	3,606,406	3,698,194
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,832,018	3,723,655	3,724,229	3,707,539
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes)

to increase in total
annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go				
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Self-Insurance Fund</th> <th style="width: 40%;">Governmental Fund</th> </tr> <tr> <td style="height: 20px;"></td> <td style="text-align: center;">509,207</td> </tr> </table>	Self-Insurance Fund	Governmental Fund		509,207
Self-Insurance Fund	Governmental Fund					
	509,207					

4.	OPEB Liabilities	Data must be entered.
	a. Total OPEB liability	4,761,170.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	4,761,170.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	66/30/2021

		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)	346,575.00	346,575.00	346,575.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

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

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

1	Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)	No
2	Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:	
3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	
	b. Unfunded liability for self-insurance programs	

Budget Year	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	166.90	158.29	155.29	153.29

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.

22/23 negotiations are unsettled

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

171,458

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

2. Total cost of H&W benefits

1831610	1793510	1768110
---------	---------	---------

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

Certificated (Non-management) Prior Year Settlements

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

**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		226305	222545
3.	Percent change in step & column over prior year			

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?		Yes	Yes
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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	147.81	126.5	123.7	122.7

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

22/23 negotiations unsettled

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 78923

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)

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

1. Are costs of H&W benefit changes included in the budget and
MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

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

Yes	Yes	Yes
1202468	1189768	1177068

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

--	--	--

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
	81626	80020

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	20.83	20.83	19.83	18.83

Management/Supervisor/Confidential

Salary and Benefit Negotiations

- 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.

22/23 negotiations unsettled.

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	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	34837		
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

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	266622	257922	257922
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

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 and column adjustments		14704	14550
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes

2.	Total cost of other benefits	10800	10800	10800
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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)

New Chief Business Official effective September 2021 and new Superintendent effective July 2022.

Nevada Joint Union High
Nevada County

School District Criteria and Standards Review

Budget, July 1
General Fund

29 66357 0000000
Form 01CS
D8B1TYHTWJ(2022-23)

End of School District Budget Criteria and Standards Review
