



# *Calaveras Unified School District*

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## *The District's Mission*

The mission of the Calaveras Unified School District is to partner with its families and communities in order to graduate all students as engaged, responsible and skilled citizens enabling them to achieve personal success.

## *2022-23 Budget Adoption*

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### *Board of Trustees:*

Christine Noble, President  
Sherri Reusche, Clerk  
Suzie Coe, Trustee  
Cory Williams, Trustee  
Bryan Porath, Trustee

### *Prepared and Presented by:*

Talibah Al-Rafiq  
Chief Business Official  
June 14, 2022

### *Administration:*

Mark Campbell, Superintendent  
Talibah Al-Rafiq, Chief Business Official

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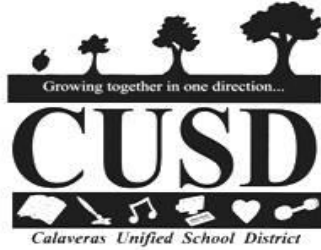
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## **Calaveras Unified School District**

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## *About the District*

Calaveras Unified School District is located in Calaveras County, home to various towns and communities, each with its varying personalities and wonderfully rich history. Calaveras County terrain is rolling foothills, oak woodlands, flat valleys, deep canyons, and steep Sierra Mountains. The elevation varies hugely, from the west being near sea level while the east rises to over 8,000 feet.

Calaveras Unified School District, unified on July 1, 1955, and consists of approximately 235 square miles. The District has a student enrollment of 2,771 as of May 11, 2022. There are currently five elementary schools, one middle school, one comprehensive high school, one continuation high school, and an independent K-12 learning center program. The District has 312 contracted employees, as of May 2022, to serve our students.

### ***Our Mission Statement***

The mission of the Calaveras Unified School District is to partner with its families and communities in order to graduate all students as engaged, responsible, and skilled citizens enabling them to achieve personal success.

### ***Our Goals***

Our district affirms that education is a partnership of parents/guardians, staff, students, and the community. We further affirm that the purposes of education are to:

1. Encourage personal excellence for all students and staff.
2. Achieve high academic standards in a safe school environment.
3. Make informed, moral, ethical, and responsible decisions.

### ***Our Motto***

*CUSD---Make Every Moment and Every Day Matter for Every Student!*

## *Fiscal Conditions and Budget Outlook*

- Unprecedented revenue growth over the last two years – California's "big three" taxes (personal income, corporations, and sales) grew 30% in 2020-21 and will grow another 20% in 2021-22
- Boom is unlikely to continue, and fears of a national recession in the near future
- DOF and LAO still forecast modest growth through 2025-26, but fiscal risks are heightened
- Major risks include high inflation, continued global supply chain disruptions, tight labor market, low consumer confidence, the possibility of another COVID-19 surge, the negative impact of federal monetary policy (stock market volatility), and the Ukraine-Russia war
- California specific risks include reduction of revenues from high-income earners, as well as disruption from wildfires, drought, and other extreme weather events
- More budget resiliency than in the past

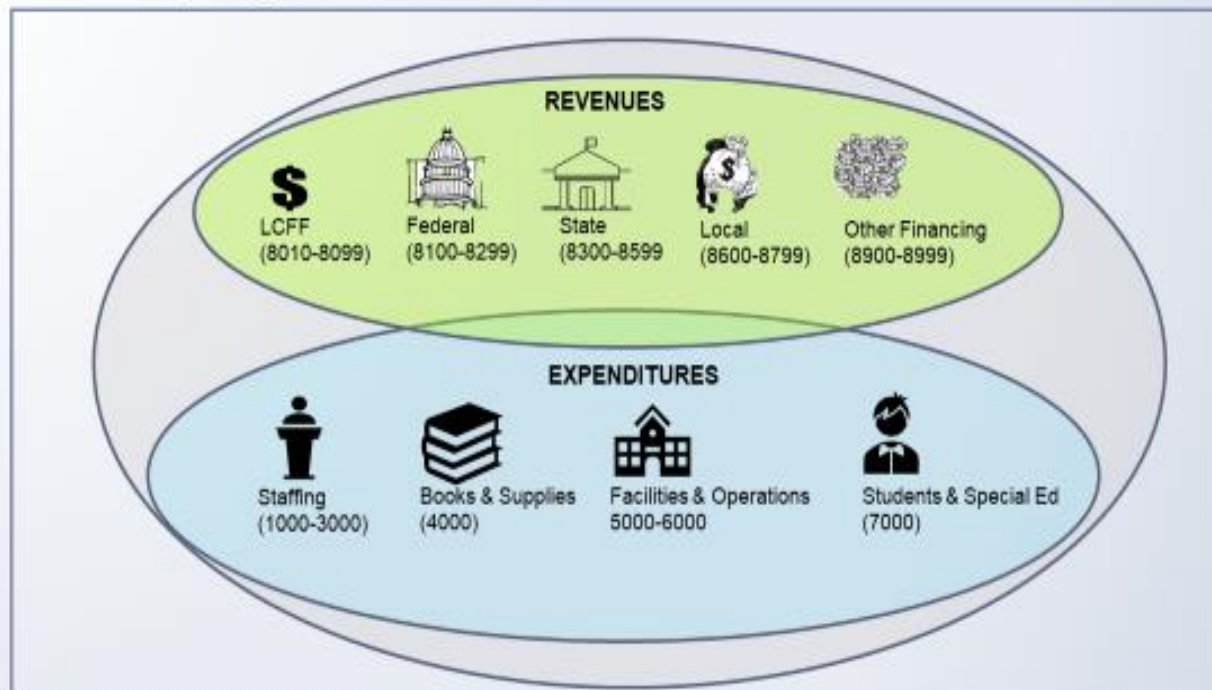
## **FINANCIAL NARRATIVE**

### *Revenue and Expenditure Accounting*

The Governor released his revised January 2022-23 budget proposal on May 14, 2022 (May Revision), which outlined an increase in projected general fund revenues from the January proposal. Our districts will receive additional general fund revenue.

Calaveras Unified School District records revenues and expenditures in accordance with the California School Accounting Manual as prescribed by California Education Code Section 41010.

## **School Budgeting**



## Summary

Local Educational Agencies must adopt a budget before July 1 of each year to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenses since the preparation of the proposed budget occurs before the state has enacted its budget and before actual expenditures are known for the current year. If material revisions are necessary, a revised budget will be presented to the Board of Trustees no less than 45 days after the Enacted State Budget.

Illustrated below is a summary of the proposed state budget and budget guidelines provided by the County Office of Education and School Services of California and the estimated financial activity for 2022-23. In addition, the Proposed Budget Report contains a detailed financial report with variance analysis and multiyear projections specific to Calaveras Unified School District.

### *Governor's Revised State Budget Proposal "May Revision"*

The assumptions presented with the Governor's May Revision were used to prepare The District's budget. The Legislature is required to adopt the state's spending plan by June 15th:

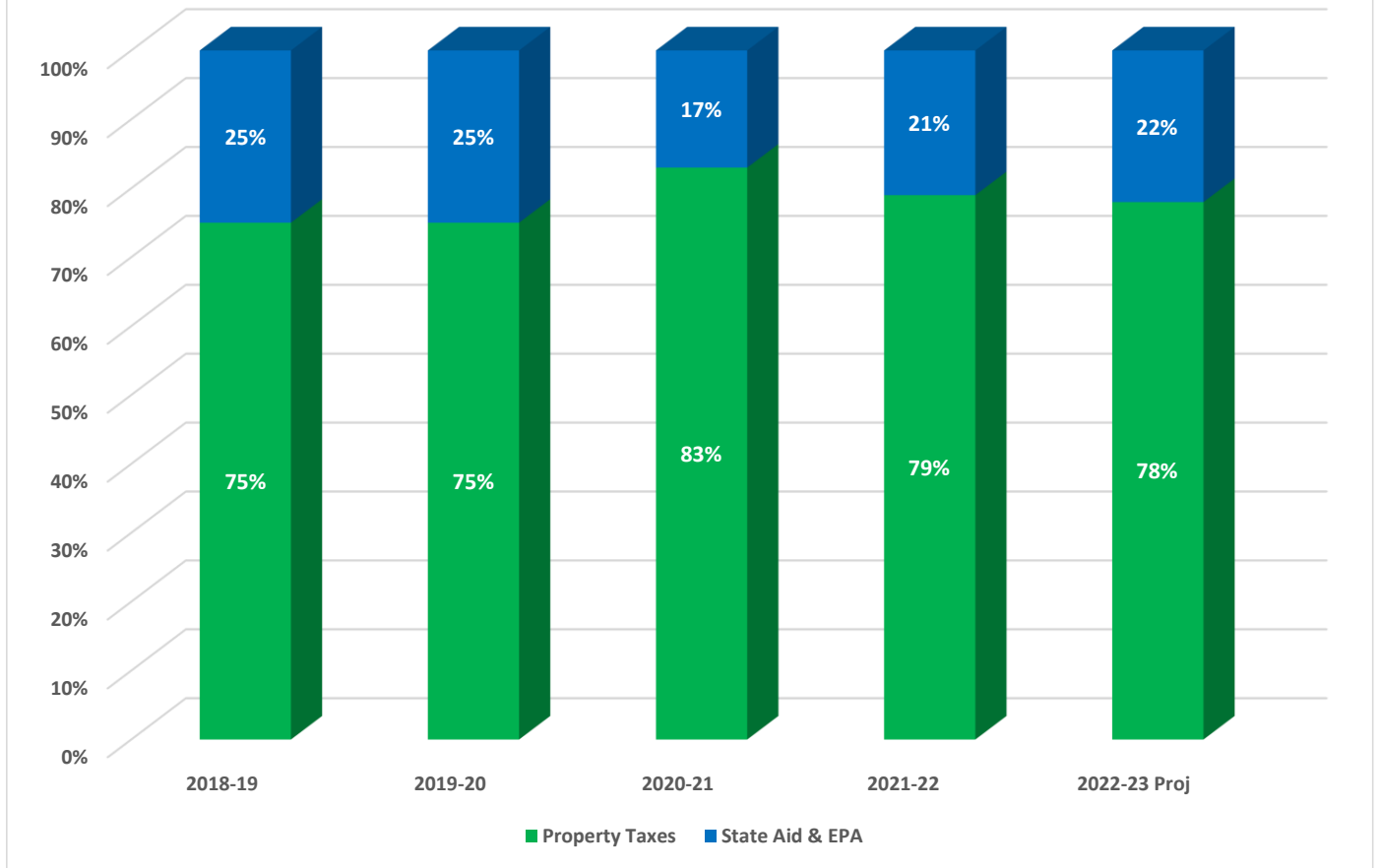
	<b><i>Fiscal Year</i></b>
<b><i><u>Planning Factors</u></i></b>	<b><i><u>2022-23</u></i></b>
Cost of Living Adjustment (COLA)	6.56%
Unduplicated Pupil Percent	55%
STRS Employer Rates *	19.10%
PERS Employer Rates (PERS Board / Actuary)*	25.37%
Lottery – unrestricted per ADA	\$163
Lottery – Prop. 20 per ADA	\$65
Mandate Block Grant for Districts – K-8 per ADA	\$34.94
Mandate Block Grant for Districts – 9-12 per ADA	\$67.31
Routine Restricted Maintenance Account	10.00%
California CPI	6.11%
California Unemployment Rate	0.50%
* STRS and PERS rates for 2023-24 and on-going are projections	

## Property Taxes

Property taxes in the General Fund (01) are directly related to the Local Control Funding Formula (LCFF). The State guarantees the District will receive a total amount of funding, which comprises property taxes and state aid. The higher the amount of property taxes received, the lower the amount of state aid a district gets to equal the district's total amount of LCFF funding. The County levies property taxes for each fiscal year on taxable real and personal property situated in the District as of the preceding January 1<sup>st</sup>. In December and April, the county's property taxes are due.

The chart below indicates the percentage of property taxes received per year compared to state aid:

### Property Taxes vs State Aid



### ENROLLMENT AND ATTENDANCE

#### *Schools Operated by the District*

School Sites	2021-22 Enrollment as of 5/11/22	2022-23 Projected Enrollment	2021-22 vs. 2022-23
Jenny Lind Elementary (JLE)	411	407	-4
Mokelumne Hill Elementary (MHE)	161	175	+14
San Andreas Elementary (SAE)	272	322	+19
Valley Springs Elementary (VSE)	384	419	+11
West Point Elementary (WPE)	106	110	+4
Toyon Middle School (TMS)	532	484	-48
Calaveras High School (CHS)	689	754	+65
Gold Strike High School (GSHS)	49	36	-13
Sierra Hills Education Center (SHEC)	112	107	-5
<b>TOTAL Projected Enrollment</b>	<b>2,771</b>	<b>2,814</b>	<b>+43</b>

*\*Enrollment excludes CUSD students in COE operated programs*

Over the past 14 years, Calaveras Unified has been experiencing a drop in enrollment at its schools. The district reports its enrollment data to the State through the California Longitudinal Pupil Achievement Data System (CALPADS). The longitudinal data system maintains individual-level data, including student demographics, course data, discipline, assessments, staff assignments, and other state and federal reporting data. The data is collected every year in October.

### ***Enrollment Projections Assumptions***

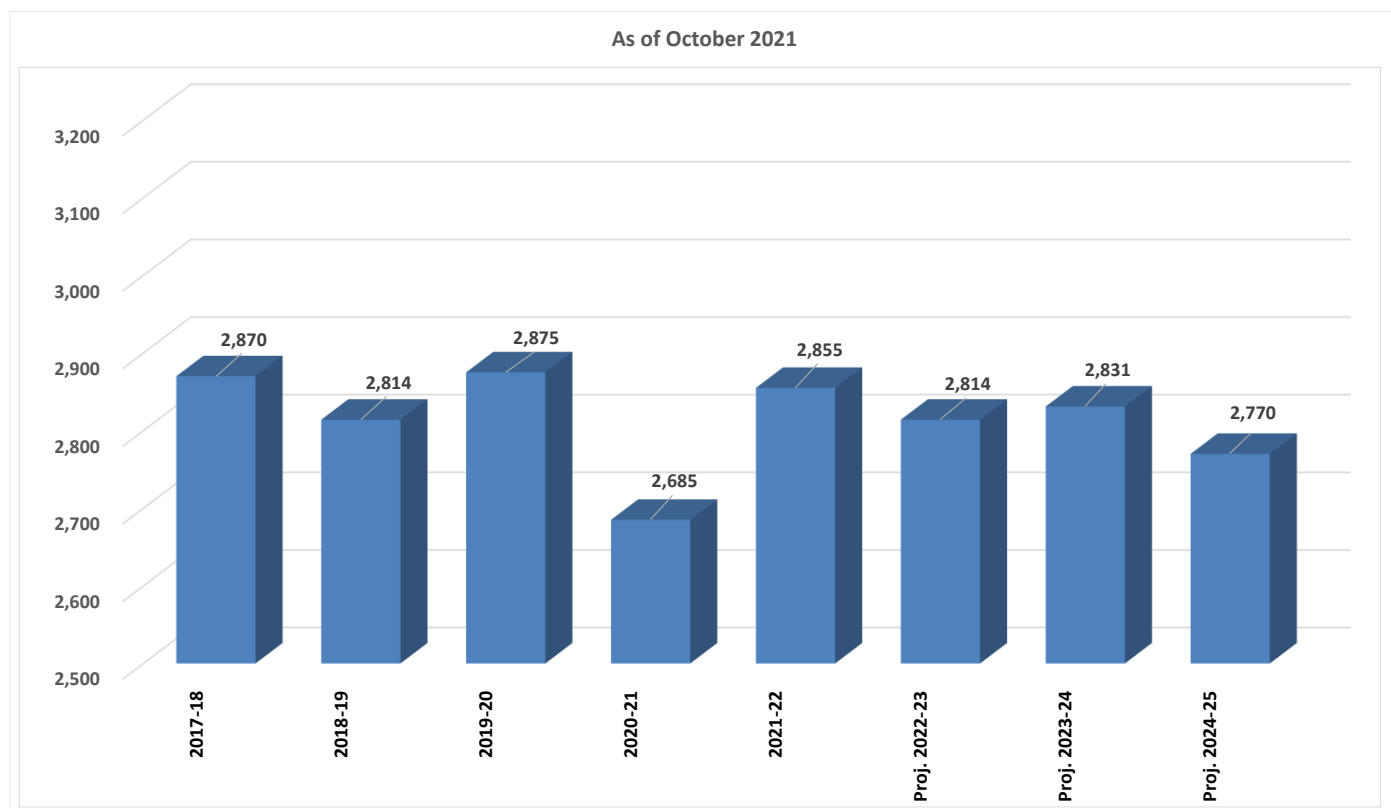
To determine projected enrollment for CUSD; the outgoing 12th-grade class is removed, and the figure for the current Kindergarten enrollment is replicated as a projected figure for the incoming Kindergarten class. These numbers, along with various other residences demographic information, are used for comparative reporting.

Based on 2021-22 enrollment, past enrollment trends, and projected TK/K enrollment, the District anticipates enrollment to continue to decline each fiscal year. The District is assuming the unduplicated pupil percent for 2022-23 and beyond to be below the three-year rolling average rate requirement of 55%.

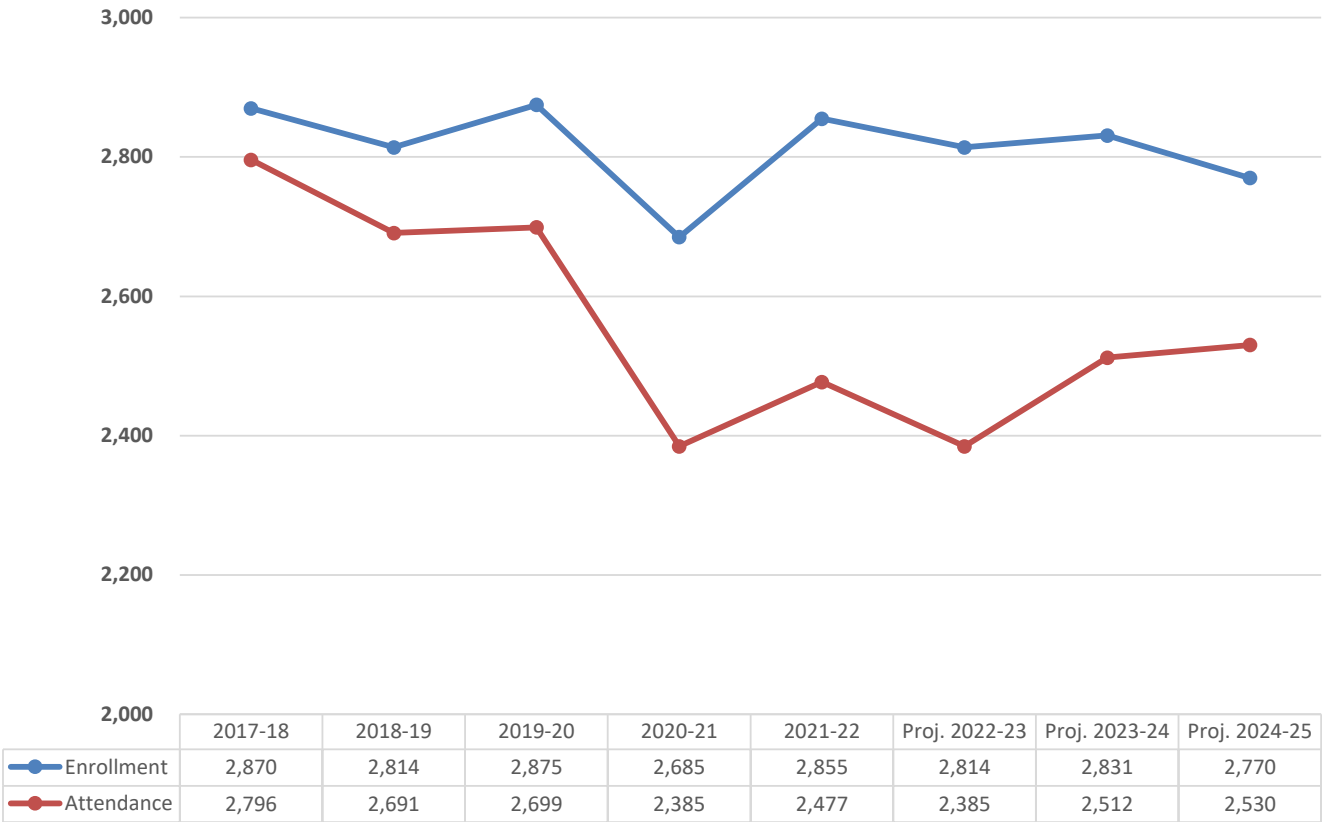
California school districts receive a significant portion of their funding from State appropriations. School Districts' funding is based on Average Daily Attendance (ADA), defined as the total days of student attendance divided by the total days of instruction. The higher a district's attendance rates, the greater overall funding a school district receives.

In 2019-20 the District's enrollment increased by 61 students from 2,814 in 2018-19. However, the enrollment in 2020-21 decreased by 190 students. Enrollment in 2021-22 is 2,855. For budget planning purposes, total student enrollment is projected at 2,814 in 2022-23, a slight increase to 2,831 in 2023-24, and a decrease to 2,770 students in 2024-25.

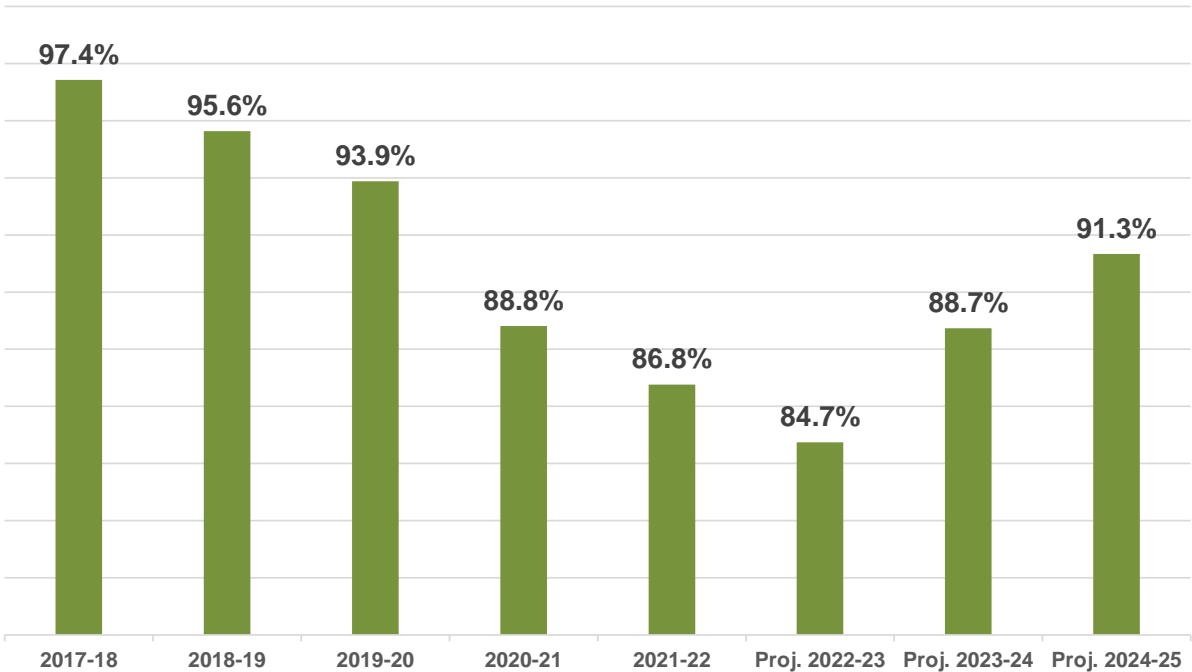
Below is a graphical representation of enrollment projections for 2022-2024 and the changes in enrollment and attendance through the years:



### Enrollment/Attendance Comparison



### Attendance Percentage





## Student Demographics

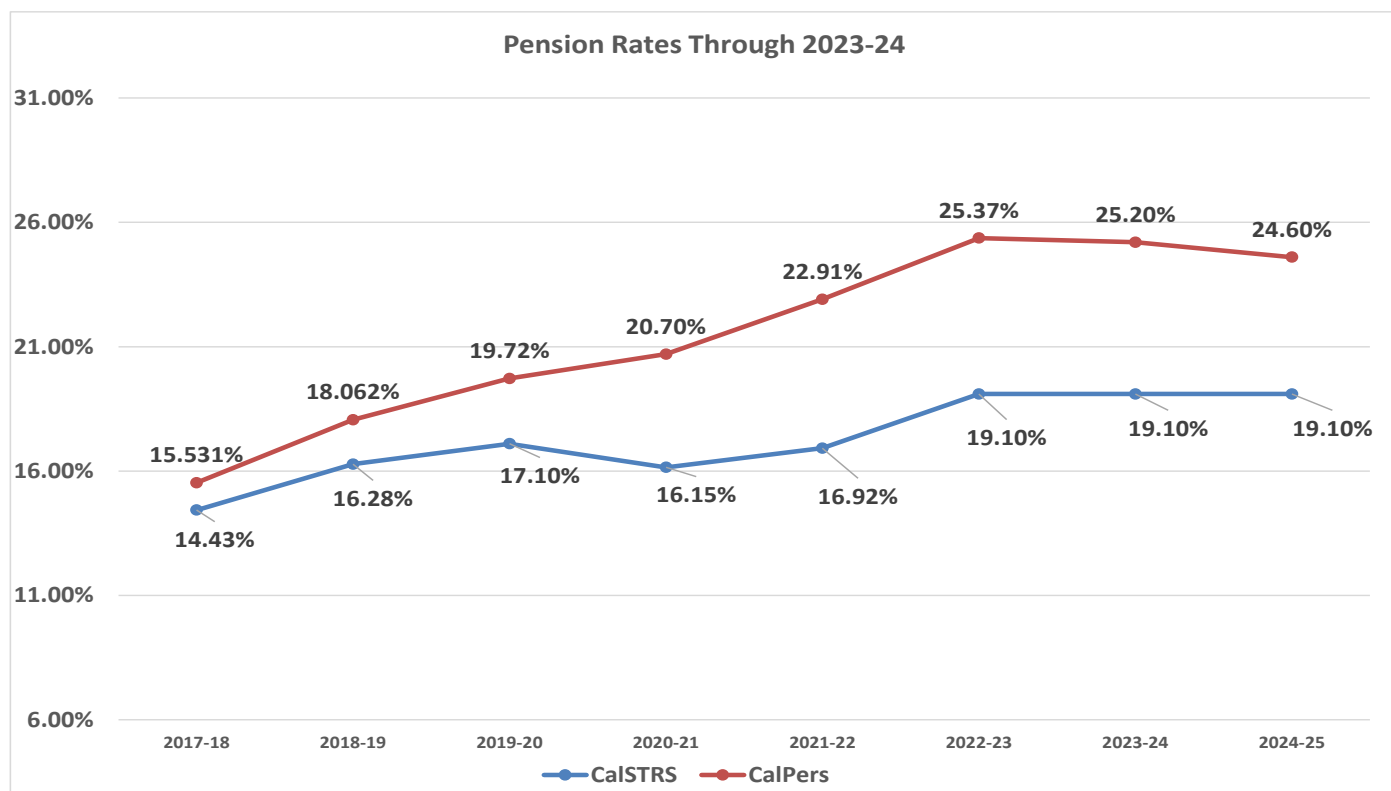
The enrollment collected in CALPADS also includes the number of students enrolled eligible for free or reduced-priced meals, identified as English learners or foster youth, or homeless. The low-income English learner foster data is compiled to determine each district's unduplicated pupil percentage (UPP), which is the basis for LCFF supplemental and concentration funding.

Site	2022 Student Demographics						2021 Student Demographics		
	CBEDS	FRPM Eligibility	Foster/ Homeless	English Learners	Total Unduplicated	Unduplicated Percent	CBEDS	Total Unduplicated	Unduplicated Percent
JLE	412	136	6	20	162	39.32%	383	188	49.09%
MHE	161	89	3	1	93	57.76%	106	65	61.32%
SAE	284	173	5	15	193	67.96%	272	185	68.01%
VSE	392	168	3	25	196	50.00%	319	169	52.98%
WPE	117	83	2	2	87	74.36%	94	72	76.60%
TMS	547	236	4	19	259	47.35%	532	268	50.38%
CHS	780	290	3	24	317	40.64%	817	341	41.74%
SHEC	97	38	4	2	44	45.36%	131	67	51.15%
GSHS	51	32	1	2	35	68.63%	23	17	73.91%
NPS	12	3	1	-	4	33.33%	8	1	12.50%
<b>TOTAL</b>	<b>2,853</b>	<b>1,248</b>	<b>32</b>	<b>110</b>	<b>1,390</b>	<b>48.72%</b>	<b>2,685</b>	<b>1,373</b>	<b>51.14%</b>

## CalSTRS and CalPERS

CalSTRS participants can retire at age 55 with five years of service credits, and CalPERS participants at age 50.

The table below shows changes in CalSTRS and CalPERS's pension rates through 2022-23, along with newly projected contribution rates in two additional.



### General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the funding sources is illustrated below:

Description	2022-23 Proposed Budget		
	Unrestricted	Restricted	Combined
LCFF Revenue	28,161,352		28,161,352
Federal Revenue	-	3,669,289	3,669,289
State Revenue	572,826	2,106,512	2,679,338
Local Revenue	472,859	100,000	572,859
<b>TOTAL REVENUES</b>	<b>29,207,037</b>	<b>5,875,801</b>	<b>35,082,838</b>

The following narrative will summarize the significant revenue components within the General Fund:

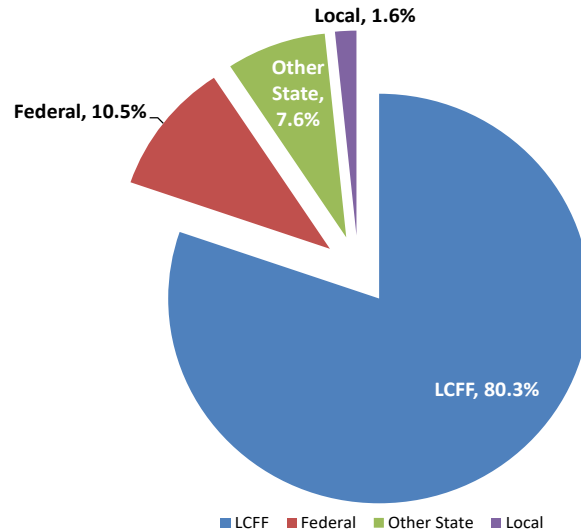
1. **LCFF Revenue** is based on prior year P-2 ADA and projected COLA from the Department of Finance. LCFF revenue is local Property Taxes (\$22.5 million), the Educational Protection Account (\$509k), and State revenue (\$5.1 million).
2. **Federal Revenue** is the combined general fund revenue budgeted at \$3.7 million, a drop of \$3.1 million from the prior year. Reductions in this revenue source are related to spending COVID-19 one-time revenues. The restricted federal sources include the district's Title I, Title II, Title III, and Title IV programs (\$1.4 million). Other budgeted restricted federal revenue is for education programs (\$711k) and \$1.6 million in carry-over COVID-19 funds.
3. **State Revenue** is down by \$2.4 million from 2021-22 funding levels and is expected to total \$2.7 million. The drop-in state funds are related to spending the state's one-time revenues for COVID-19. State revenues are both restricted and unrestricted.

Unrestricted state revenues total \$573k and comprise lottery revenues and various state reimbursements.

Restricted state revenues total \$2.1 million, with \$1.3 million associated with payments made on behalf of Calaveras USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS on behalf of Calaveras Unified employees. While the on-behalf revenue is reported in the district's financial reports, actual cash receipts do not pass through the district accounts. Other restricted state revenues include \$375k for the Strong Workforce Grant, \$20k for Agriculture Grant, and \$114k for the restricted lottery. The \$188k balance is comprised of the CTE incentive grant.

4. **Local Revenue** is Transportation Fees (\$165k), Non-Public School transportation fees to County Office of Education (\$100k), other transportation fees (\$46k), Medi-Cal reimbursement (\$100k), Leases & Rentals (\$55k), E-Rate discount on telephone bills (\$33k), Facility Usage Fees (5k), and other miscellaneous fees.

Following is a graphical depiction of CUSD's 2022-23 proposed revenue by percentage:



### *Operating Expenditure Components*

The General Fund is used for the majority of the functions within the District. General fund expenditures, other uses, and transfers to other funds total \$37 million for the 2022-23 budget year. The \$37 million is \$4.5 million less than the district expects to spend in 2021-22. The reductions in expenses are related to the removal of COVID-19-related expenses. As illustrated below, the most significant expenditures are salaries and benefits, which comprise approximately 74.2% of the District's budget.

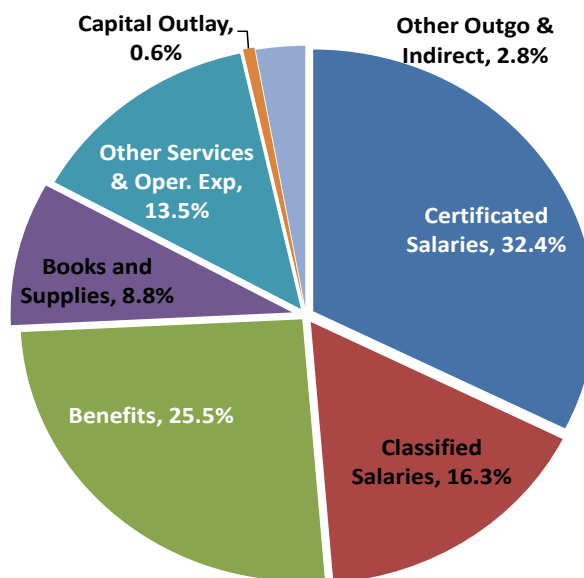
Description	2022-23 Proposed Budget		
	Unrestricted	Restricted	Combined
Certificated Salaries	8,973,837	2,597,722	11,571,559
Classified Salaries	3,642,073	2,194,449	5,836,522
Benefits	5,680,970	3,432,016	9,112,986
Books and Supplies	987,650	2,170,041	3,157,691
Services, Other Operating	2,721,254	2,094,025	4,815,279
Capital Outlay	190,000	41,690	231,690
Other Outgo	477,188	608,342	1,085,530
Indirect/Interprogram Costs	(310,800)	232,166	(78,634)
Transfers Out/Other Uses	644,601	-	943,851
<b>TOTAL EXPENDITURES</b>	<b>23,006,773</b>	<b>13,370,451</b>	<b>36,676,474</b>

The following narrative will summarize the major expenditure components within the General Fund:

1. **Certificated Salaries** include \$9.6 million in teacher salaries, substitute costs, additional hourly pay, and stipends. Certificate salaries have \$451k for pupil support to counselors and nurses; \$1.4 million in certificated administrative wages (including lead teacher stipends).
2. **Classified Salaries** includes \$1.4 million for instructional support salaries (para-educators); \$3.4 million in pupil support salaries; bus drivers, custodians, skilled maintenance workers, library media specialist, office staff, clerical support, technology staff, campus monitors, yard duty, classified supervisors, administrative salaries; \$329k in miscellaneous classified wages.

3. **Benefits** are all required statutory employee benefits. Benefits include STRS and PERS, Social Security, Medicare, Unemployment, Income Protection, Health, Dental, Vision, and Life insurance. The total amount budgeted for certificated employees is \$5.4 million and \$3.5 million for classified employees. The certificated amount is \$1.3 million in GASB 68 STRS "on-behalf." GASB 68 requires school districts to account for the State's portion of the district's STRS liability (both revenue and expenditures).
4. **Books and Supplies** include \$23k for textbooks; \$70k in reference books; \$2.4 million in supplies; \$460k in fuel; \$125k in vehicle repair/parts; \$136k in equipment (including technology).
5. **Other Services and Operating Expenses** include \$159k in conference and travel for professional development; \$23k in dues and memberships; \$391k in property and liability insurance; \$946k in utility expenditures (water, sewer, electricity, garbage, etc.); \$129k in equipment repairs; \$2.7 million in contracted services (speech and language therapist, software licensing, independent auditors, printers, etc.); and \$225k in communications (telephone, mail, etc.).
6. **Capital Outlay** includes \$190k for one bus grant and \$29k for CTE equipment and \$12k for maintenance equipment.
7. **Other Outgo** includes a projected transfer of \$600k to Calaveras County Office of Education for our students at Calaveras River Academy and the County Special Education program; and \$331k in principal and interest payments on Certificates of Participation.
8. **Transfer of Indirect** is estimated at \$-79k from various restricted programs to cover the costs of business and operation services the district provides to these programs.

Following is a graphical description of the District's 2022-23 proposed expenditures by percentage:



## Other Financing Sources/Uses

The budget includes transfers out to other funds and contributions to restricted programs.

1. **Transfers Out** include a transfer of \$297k to support the Food Service program (Fund 13), \$300k for Deferred Maintenance (Fund 14), and \$47k for Child Development (Fund 12).

	<b>Transfer Out</b>
Child Development	47,439
Food Services	297,162
Deferred Maintenance	300,000
<b>Subtotal</b>	<b>644,601</b>

2. **Contribution to Restricted Programs** will net to zero in the General Fund after moving unrestricted dollars to restricted programs. These contributions include \$1.2 million for Restricted Maintenance and \$6 million for Special Education services.

	<b>Restricted</b>
Restricted Maintenance	1,191,389
Special Education	5,967,317
<b>Subtotal</b>	<b>7,158,706</b>

## General Fund Summary

Overall, the district anticipates receiving \$35.1 million in revenue and expending \$35.7 million. The district is projecting to realize a negative surplus of \$1.3 million in 2022-23. With a beginning fund balance projected at \$5.4 million, this will leave an estimated Ending Fund Balance of \$4.1 million in the district's General Fund. Unassigned reserves, including the 3% REU, are projected at 4.22%

Description	2022-23 Projected Budget		
	Unrestricted	Restricted	Combined
Total Revenues	29,207,037	5,875,801	35,082,838
Total Expenditures	22,362,173	13,370,452	35,732,625
Total Financing Sources	(7,803,307)	7,158,706	(644,601)
<b>Net Surplus / (Deficit)</b>	<b>(958,443)</b>	<b>(335,945)</b>	<b>(1,294,388)</b>
<b>FUND BALANCE, RESERVES</b>			
Beginning Balance	2,858,739	2,494,750	5,353,489
<b>Ending Balance</b>	<b>1,900,296</b>	<b>2,158,805</b>	<b>4,059,101</b>
Nonspendable (Revolving)	20,000	-	20,000
Restricted	345,284	2,158,805	2,504,089
Assigned	-	-	-
Unassigned - 3% REU	1,091,317	-	1,091,317
Unassigned - Other	443,695	-	443,695
Total - Fund Balance	1,900,296	2,158,805	4,059,101

**Unassigned Reserve (including 3% REU)**

**4.22%**

The components of the District's ending fund balance are as follows:

- Revolving cash - \$20k;
- Restricted - \$2.5 million (\$100k-maintenance, \$100k for Supplemental Programs & \$145k (uncompensated absences). The remaining 2.2 million carry-over is assigned to Educator Effectiveness, Early Child Intervention, Kitchen Infrastructure, Staff Training, A-G Access Grant, and ELA/Math adoption.

- Economic uncertainty - \$1.1 million; and unassigned / unappropriated of \$444k. Under SB 858, a description of assigned & unassigned balances is illustrated in detail in this report's 2022-23 Budget Adoption (Estimated Excess Fund Balance) section.

### All Funds Summaries

The District's projected total ending balance for all Funds is \$10.2 million. As illustrated below, all funds will have a positive ending balance on June 30, 2023.

<b>Fund</b>	<b><u>Unaudited</u> <u>Beginning Fund</u> <u>Balance</u></b>	<b><u>Revenue</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u> <u>Surplus /</u> <u>(Deficit)</u></b>	<b><u>Projected</u> <u>Ending Fund</u> <u>Balance</u></b>
01 General Fund (Unrestricted and Restricted)	5,353,489	35,082,838	35,732,625	(1,294,388)	4,059,101
12 Child Development	71,815	979,065	898,951	80,113	151,928
13 Cafeteria	173,425	1,953,232	1,785,560	167,672	341,097
14 Deferred Maintenance	1,225,310	304,670	414,700	(110,030)	1,115,280
25 Developers Fees	403,606	388,200	516,250	(128,050)	275,556
40 Special Reserve Fund Capital Outlay Projects	59,190	11,657,108	11,656,608	500	59,690
51 Bond Interest & Redemption	3,651,799	2,640,000	2,700,000	(60,000)	3,591,799
52 Debt Service	625,117	-	-	-	625,117
<b>All Funds Total</b>	<b>\$11,563,750</b>	<b>\$53,005,113</b>	<b>\$53,704,695</b>	<b>(\$1,344,182)</b>	<b>\$10,219,568</b>

#### A. Special Revenue Funds (12-14):

1. **Child Development - Fund 12;** the transfer-in from the general fund is \$47k, and the projected ending fund balance is \$152k.
2. **Cafeteria - Fund 13;** The transfer-in from the general fund is \$297k, and the projected ending fund balance is \$341k.
3. **Deferred Maintenance - Fund 14;** The transfer-in from the general fund is \$300k. The projected ending balance of \$1.1 million will assist in maintaining facilities and sites.

#### B. Capital Projects Funds (21-40)

1. **Capital Facilities - Fund 25** The \$388k in revenue received from Developer (School Impact) Fees and expenditures will offset the principal and interest payment associated with the Certificate of Participation.
2. **Special Reserve Fund for Capital Projects - Fund 40** The projected ending balance is \$60k. The fund is also a pass-through account to accommodate the Jenny Lind Elementary (JLE) and Toyon Middle School (TMS) Waste Water Projects. The \$11.7 million in expenses includes Jenny Lind Elem and Toyon Middle School project work.

The project's budgets are; \$5.4 million for TMS and \$7.7 million for JLE; the California State Water Board reimburses all expenses.

#### C. Debt Service Funds (51-52)

1. **Bond Interest & Redemption - Fund 51;** The projected expense is \$3 million. The District uses these funds to pay bonds and associated interest. The projected ending balance is \$3.6 million.
2. **Blended Components Debt Service - Fund 52;** The \$625k ending balance accounts for the accumulation of resources to pay general long-term debt principal and interest.

Following is a detailed Financial Activity Report for All Funds.

# CALAVERAS UNIFIED SCHOOL DISTRICT

## 2022-23 Adopted Budget Report

### Financial Activity: All Funds

Description	General Fund (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest & Redemption Fund (51)	Debt Blended Component Service Fund (52)	Total
<b>REVENUES</b>									
General Purpose (LCFF) Revenues:									
State Aid & EPA	28,161,352	-	-	-					28,161,352
Property Taxes & Misc. Local	-								-
Total General Purpose	28,161,352	-	-	-	-	-	-	-	28,161,352
Federal Revenues	3,669,289	-	1,422,155				-		5,091,444
Other State Revenues	2,679,338	291,841	182,894			11,656,608	-		14,810,682
Other Local Revenues	572,859	639,785	51,021	4,670	388,200	500	2,640,000	-	4,297,035
<b>TOTAL - REVENUES</b>	<b>35,082,838</b>	<b>931,626</b>	<b>1,656,070</b>	<b>4,670</b>	<b>388,200</b>	<b>11,657,108</b>	<b>2,640,000</b>	<b>-</b>	<b>52,360,512</b>
<b>EXPENDITURES</b>									
Certificated Salaries	11,571,559	2,000	-					-	11,573,559
Classified Salaries	5,836,522	467,600	682,434						6,986,556
Employee Benefits (All)	9,112,987	303,067	399,207						9,815,260
Books & Supplies	3,157,692	43,152	599,560	156,000	3,250	-			3,959,654
Other Operating Expenses (Services)	4,815,279	61,724	27,133	228,700	513,000	-	2,700,000		8,345,836
Capital Outlay	231,690	21,408	20,000	30,000		11,656,608	-		11,959,707
Other Outgo	1,085,530	-	57,225						1,142,755
Direct Support/Indirect Costs	(78,634)								(78,634)
<b>TOTAL - EXPENDITURES</b>	<b>35,732,625</b>	<b>898,951</b>	<b>1,785,560</b>	<b>414,700</b>	<b>516,250</b>	<b>11,656,608</b>	<b>2,700,000</b>	<b>-</b>	<b>53,704,695</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(649,787)</b>	<b>32,675</b>	<b>(129,490)</b>	<b>(410,030)</b>	<b>(128,050)</b>	<b>500</b>	<b>(60,000)</b>	<b>-</b>	<b>(1,344,182)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	47,439	297,162	300,000		-			644,601
Transfers (Out)	(644,601)								(644,601)
Net Other Sources (Uses)									-
Contributions to Restricted Programs	-								-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(644,601)</b>	<b>47,439</b>	<b>297,162</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,294,388)</b>	<b>80,113</b>	<b>167,672</b>	<b>(110,030)</b>	<b>(128,050)</b>	<b>500</b>	<b>(60,000)</b>	<b>-</b>	<b>(1,344,182)</b>
<b>FUND BALANCE</b>									
Beginning Fund Balance	5,353,489	71,815	173,425	1,225,310	403,606	59,190	3,651,799	625,117	11,563,750
Ending Balance, June 30	4,059,101	151,928	341,097	1,115,280	275,556	59,690	3,591,799	625,117	10,219,568

## Cash Flow Projections

The Cash flow report for 2022-23 assists the district in identifying periods of potential cash shortfalls and assessing the level of temporary loans needed. The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be positive throughout 2022-23. The cash balance in the general fund by June 30, 2023, is currently projected to be \$3.5 million.

## COVID-19 Funding

Calaveras Unified School District received \$16.1 million from Federal and State Expanded Learning grants. The district's planned use of funds is for new instructional materials, technology, an expanded summer school program, mental health services, and teacher training, among other items. The district will inject one-time funds with a longer view for food service equipment, classroom ventilation, and facilities.

COVID-19 expenses are not a part of regular operating costs. The 2<sup>nd</sup> Interim Budget Report will include COVID-19 expenses.

The chart below shows expenses budgeted through May 30, 2022

### CALAVERAS UNIFIED SCHOOL DISTRICT

<b>COVID Relief Funds</b> As of May 30, 2022	<b>Resource</b>	<b>Amount of Award/Grant</b>	<b>2021-22 Exp/Encumb</b>	<b>2022-23 Encumbered</b>	<b>Balance</b>
ESSER Elem & Secon Emergency Relief	3210	\$ 723,262	\$ 723,262	\$ -	\$ -
(CRF) Learning Loss Mitigation	3220	\$ 1,747,327	\$ 1,747,327	\$ -	\$ -
GEER Governors Ed Relief Fund	3215	\$ 242,426	\$ 242,426	\$ -	\$ -
(State) Learning Loss Mitigation	7420	\$ 232,168	\$ 232,168	\$ -	\$ -
Expanded Learning Opportunities Program (ELOP)	2600	\$ 529,752	\$ -	\$ -	\$ 529,752
ESSER II Elem & Second. Emergency Relief	3212	\$ 2,992,289	\$ 2,950,217	\$ -	\$ 42,072
ESSER III Elem & Second. Emergency Relief	3213	\$ 5,380,062	\$ 2,175,816	\$ 3,204,246	\$ -
ESSER III Elem & Second. Emergency Relief Learn Loss	3214	\$ 1,345,016	\$ 54,757	\$ 1,290,259	\$ -
(ELO) Grant ESSER II State Reserve	3216	\$ 287,530	\$ 3,759	\$ 283,771	\$ -
(ELO) Grant GEER II	3217	\$ 65,980	\$ 65,980	\$ -	\$ -
ESSER III, ELO State Reserve	3218	\$ 187,298	\$ 81,884	\$ 105,414	\$ -
ESSER III, ELO State Reserve	3219	\$ 322,876	\$ 506	\$ 322,370	\$ -
In-Person Instruction (IPI)	7422	\$ 1,039,828	\$ 981,105	\$ 58,723	\$ -
(ELO) Prop 98	7425	\$ 901,232	\$ 901,232	\$ -	\$ -
(ELO) Para professional Staff	7426	\$ 299,195	\$ 243,965	\$ 55,230	\$ -
		<b>\$ 16,296,241</b>	<b>\$ 10,404,404</b>	<b>\$ 5,320,013</b>	<b>\$ 571,824</b>



**Calaveras Unified School District**

**CURRENT YEAR CASH FLOW**

**Fiscal Year 2022-23**

**GENERAL FUND**

6/14/2022

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	TOTAL
A. BEGINNING CASH	5,353,489.00	2,737,663.81	1,288,038.81	(547,240.57)	(1,772,845.57)	277,617.02	6,819,795.02	6,571,790.02	3,595,019.43	1,208,306.43	6,848,981.43	4,553,843.43		
B. RECEIPTS														
Revenue Limit:														
Property Tax	0.00	0.00	0.00	0.00	4,673,060.00	7,945,610.00	0.00	0.00	0.00	7,910,326.00	0.00	1,940,925.00	0.00	22,469,921.00
State Aid	777,711.00	777,711.00	777,711.00	914,207.00	0.00	0.00	311,084.00	325,263.00	325,263.00	325,263.00	325,263.00	325,263.00	0.00	5,184,739.00
EPA	0.00	0.00	126,673.00	0.00	0.00	126,673.00	0.00	0.00	126,673.00	0.00	0.00	126,673.00	0.00	506,692.00
Other 8080-8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenues	5,960.00	507,309.00	253,011.00	348,700.00	176,148.00	710,971.00	914,873.00		162,094.00	334,669.00	4,392.00	251,162.00	0.00	3,669,289.00
Other State Revenues	0.00	0.00	170,390.00	0.00	345,961.00	344,661.00	1,138,157.00	125,408.00	133,292.00	203,015.00	216,441.00	2,013.00	0.00	2,679,338.00
Other Local Revenues	28,112.00	76,421.00	44,839.00	156,031.00	30,833.00	17,463.00	58,269.00	34,905.00	54,392.00	0.00	71,594.00	0.00	0.00	572,859.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	811,783.00	1,361,441.00	1,372,624.00	1,418,938.00	5,226,002.00	9,145,378.00	2,422,383.00	485,576.00	801,714.00	8,773,273.00	617,690.00	2,646,036.00	0.00	35,082,838.00
C. DISBURSEMENTS														
Certificated Salary	1,168,566.00	936,059.00	1,240,672.00	966,794.00	911,938.00	929,384.00	937,128.00	1,011,900.00	941,062.00	954,620.00	965,863.00	607,573.00	0.00	11,571,559.00
Classified Salary	484,264.00	574,895.00	420,494.00	419,785.00	415,624.00	430,556.00	407,331.00	878,103.00	511,005.00	515,367.00	540,154.00	238,944.00	0.00	5,836,522.00
Employee Benefits	892,787.62	712,889.00	894,019.38	709,876.00	698,177.00	704,008.00	700,280.00	915,146.00	751,641.00	757,758.00	760,620.00	615,785.00	0.00	9,112,987.00
Supplies	272,483.00	79,481.00	214,415.00	173,124.00	656,154.00	91,737.00	140,792.00	151,653.00	189,324.00	493,754.00	237,237.00	457,538.00	0.00	3,157,692.00
Services	531,287.00	446,395.00	411,160.00	358,730.00	268,935.00	475,337.00	463,976.00	372,170.00	303,738.00	365,216.00	367,929.00	450,406.00	0.00	4,815,279.00
Capital Outlays	0.00	45,113.00	9,514.00	0.00	48,444.00	1,439.00	0.00	27,403.00	28,787.00	37,924.00	33,066.00	0.00	0.00	231,690.00
Other Outgo 7000-7499	16,234.00	16,234.00	17,629.00	16,234.00	176,267.41	(29,261.00)	20,881.00	105,971.59	462,870.00	7,959.00	7,959.00	266,552.00	0.00	1,085,530.00
Interfund Transfers Out 7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78,634.00)	0.00	(78,634.00)
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/Non-Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	3,365,621.62	2,811,066.00	3,207,903.38	2,644,543.00	3,175,539.41	2,603,200.00	2,670,388.00	3,462,346.59	3,188,427.00	3,132,598.00	2,912,828.00	2,558,164.00	0.00	35,732,625.00
D. PRIOR YEAR TRANSACTIONS													ACCRUALS	
Accounts Receivable (positive)	44,450.15							-	-	-	-	-	203,744.72	248,194.87
Cash In Bank	-							-	-	-	-	-	20,000.00	20,000.00
Due from other funds	463,336.92							-	-	-	-	-	2,500.00	465,836.92
Prepays	-							-	-	-	-	-	-	0.00
Other current assets	-							-	-	-	-	-	-	0.00
Accounts Payable (positive)	569,773.64							-	-	-	-	-	862,950.54	1,432,724.18
Due to other funds	-							-	-	-	-	-	309,271.84	309,271.84
Current loans	-							-	-	-	-	-	-	0.00
Deferred Revenues	-							-	-	-	-	-	190,860.04	190,860.04
TOTAL PY TRANSACTIONS	(61,986.57)	-	-	-	-	-	-	-	-	-	-	-	(1,136,837.70)	(1,198,824.27)
E. NET INCREASE/DECREASE	(2,615,825.19)	(1,449,625.00)	(1,835,279.38)	(1,225,605.00)	2,050,462.59	6,542,178.00	(248,005.00)	(2,976,770.59)	(2,386,713.00)	5,640,675.00	(2,295,138.00)	87,872.00	(1,136,837.70)	(1,848,611.27)
F. ENDING CASH	2,737,663.81	1,288,038.81	(547,240.57)	(1,772,845.57)	277,617.02	6,819,795.02	6,571,790.02	3,595,019.43	1,208,306.43	6,848,981.43	4,553,843.43	4,641,715.43		
G. ENDING CASH, PLUS ACCRUALS														3,504,877.73

## 2022-23 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Calaveras Unified School District

CDS #: 05 61564

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2022-23	2023-24	2024-25
Total General Fund Expenditures & Other Uses		\$ 35,732,625	\$ 38,330,330	\$ 37,260,934
Minimum Reserve requirement	3%	\$ 1,091,317	\$ 1,149,910	
General Fund Combined Ending Fund Balance		\$ 4,059,101	\$ 1,973,013	\$ 2,130,175
Special Reserve Fund Ending Fund Balance		\$ -	\$ -	\$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 20,000	\$ 20,000	\$ 20,000
Restricted		\$ 2,504,089	\$ -	\$ -
Committed		\$ -	\$ -	\$ -
Assigned		\$ -	\$ -	\$ -
Reserve for economic uncertainties		\$ 1,091,317	\$ 1,149,910	\$ 1,117,828
Unassigned and Unappropriated		\$ 443,695	\$ 803,103	\$ 992,347
Subtotal Assigned, Unassigned & Unappropriated		\$ 1,535,012	\$ 1,953,013	\$ 2,110,175
Total Components of ending balance		\$ 4,059,101	\$ 1,973,013	\$ 2,130,175
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 443,695	\$ 803,103	\$ 2,110,175

[illegible]

## **MULTIYEAR PROJECTIONS**

The State adopted Assembly Bill 1200 and Assembly Bill 2756 to ensure that local educational agencies throughout California adequately prepare to meet their financial obligations into the future and requires a school district to submit a Multiyear Projection (MYP). It is essential to recognize that a multiyear projection is just a projection, and it is expected to change as various factors change. Projections are the mathematical result of today's decisions based on a given set of assumptions. Below are the assumptions used to determine Calaveras Unified School District's multiyear projections:

### ***General Planning Factors:***

In May 2022, the School Services of California, Inc. (SSC) released the following planning factors:

<b><u>Planning Factors</u></b>	<b><i>Fiscal Year</i></b>	
	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>
Cost of Living Adjustment (COLA)	5.38%	4.02%
Unduplicated Pupil Percent	55%	55%
STRS Employer Rates *	19.10%	19.10%
PERS Employer Rates (PERS Board / Actuary)*	25.20%	24.60%
Lottery – unrestricted per ADA	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65
Mandate Block Grant for Districts – K-8 per ADA	\$36.82	\$37.98
Mandate Block Grant for Districts – 9-12 per ADA	\$70.93	\$73.16
Routine Restricted Maintenance Account	10.00%	10.00%
California CPI	3.14%	1.97%
California Unemployment Rate	0.20%	0.20%
* STRS and PERS rates for 2023-24 and on-going are projections		

Various aspects of the planning factors illustrated above will be discussed further with the District's revenue and expenditure assumptions.

### ***Revenue Assumptions:***

Based on 2022-23 enrollment and past enrollment trends, the District anticipates declining enrollment to continue each fiscal year, affecting attendance. The Local Control Funding Formula projects revenue using School Services of California's estimated Cost of Living Adjustment (COLA). The District is anticipating the unduplicated pupil percent for 2022-23 and beyond to be below 55%, equating to a three-year rolling average of 49%.

### ***Expenditure Assumptions:***

Unrestricted expenses now include those restricted certificated and classified salaries paid using COVID-19 funds. Certificated salaries encompass step and column increases of approximately 1.23% each year. Classified salaries contain step and column increases of roughly 1.5% each year. The total estimated costs of step and column for all employees is about \$189k per year.

Assembly Bill 1469 increased the contribution rates that employers, employees, and the State pay to support the State Teachers Retirement System. The statute rate for employers is 19.10% for 2022-23, up from 16.92% in 2021-22. As illustrated above, employer rates will remain unchanged until 2023-24. The costs of this STRS increase for Calaveras Unified School District are approximately \$247k additional each year, strictly for the District's current staffing and salaries.

The CalPERS Board adopted changes to the actuarial assumptions on April 12, 2022. The projected PERS cost for Calaveras Unified School District is approximately \$360k additional each year, strictly for the District's current staffing and salaries.

The increase in books, supplies, and services from the 2022-23 budget is primarily due to additional costs, including the California CPI. Other Services & Operations increased due to California CPI, anticipating one additional bus grant and spending savings resulting from spending COVID-19 funds first. Other Outgo decreases from 2021-22 after reducing projected transfers to Calaveras County Office of Education for our students at Calaveras River Academy and the County Special Education program.

***Estimated Ending Fund Balances:***

During 2023-24, the District estimates the General Fund to be in deficit spending by \$2.1 million, resulting in an ending General Fund balance of \$2 million. The unassigned reserve in 2023-24 is projected at 5.10% of total expenditures. This unassigned reserve puts the District above the required minimum reserve of 3%.

During 2024-25, the District estimates the General Fund will have a positive balance of \$157k resulting in an Ending General Fund balance of \$2.1 million. The unassigned reserve in 2024-25 is projected to be 5.66% of total expenditures. The unassigned reserve projects the District above the required minimum reserve of 3%.

# CALAVERAS UNIFIED SCHOOL DISTRICT

## 2022-23 Adopted Budget

### General Fund Multiyear Projection

Description	2021-22 Estimated Actuals			2022-23 Proposed Budget			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
LCFF Revenue	28,390,692	-	28,390,692	28,161,352	-	28,161,352	30,199,676	-	30,199,676	31,373,528	-	31,373,528
Federal Revenue	-	6,756,446	6,756,446	-	3,669,289	3,669,289	-	2,736,133	2,736,133	-	2,736,133	2,736,133
State Revenue	567,798	4,514,418	5,082,216	572,826	2,106,512	2,679,338	572,826	2,262,748	2,835,574	572,826	2,262,749	2,835,575
Local Revenue	381,161	390,630	771,791	472,859	100,000	572,859	472,859	-	472,859	472,859	-	472,859
<b>Total Revenues</b>	<b>29,339,651</b>	<b>11,661,493</b>	<b>41,001,144</b>	<b>29,207,037</b>	<b>5,875,801</b>	<b>35,082,838</b>	<b>31,245,361</b>	<b>4,998,881</b>	<b>36,244,242</b>	<b>32,419,213</b>	<b>4,998,882</b>	<b>37,418,095</b>
<b>EXPENDITURES</b>												
Certificated Salaries	9,050,593	2,954,629	12,005,222	8,973,837	2,597,722	11,571,559	9,875,808	1,838,081	11,713,889	9,997,281	1,860,689	11,857,970
Classified Salaries	3,410,265	2,322,979	5,733,244	3,642,073	2,194,449	5,836,522	4,029,270	1,923,917	5,953,187	4,110,258	1,962,588	6,072,846
Benefits	5,723,219	3,848,182	9,571,401	5,680,970	3,432,016	9,112,987	5,913,343	3,654,507	9,567,849	5,952,040	3,565,858	9,517,898
Books and Supplies	1,051,522	3,259,503	4,311,025	987,650	2,170,041	3,157,692	1,018,663	2,188,190	3,206,853	911,361	2,201,612	3,112,973
Other Services & Oper. Exp	2,563,881	4,523,236	7,087,118	2,721,254	2,094,025	4,815,279	2,806,702	4,158,911	6,965,613	2,917,589	3,059,990	5,977,579
Capital Outlay	34,840	667,897	702,737	190,000	41,690	231,690	195,966	42,296	238,262	195,966	43,876	239,842
Other Outgo	477,188	608,342	1,085,530	477,188	608,342	1,085,530	502,188	278,323	780,511	502,188	278,323	780,511
Transfer of Indirect	(500,683)	423,928	(76,755)	(310,800)	232,166	(78,634)	(328,000)	232,166	(95,834)	(483,337)	184,651	(298,686)
<b>Total Expenditures</b>	<b>21,810,825</b>	<b>18,608,697</b>	<b>40,419,522</b>	<b>22,362,173</b>	<b>13,370,452</b>	<b>35,732,625</b>	<b>24,013,938</b>	<b>14,316,391</b>	<b>38,330,330</b>	<b>24,103,346</b>	<b>13,157,588</b>	<b>37,260,934</b>
<b>Excess / (Deficiency)</b>	<b>7,528,826</b>	<b>(6,947,204)</b>	<b>581,622</b>	<b>6,844,864</b>	<b>(7,494,651)</b>	<b>(649,786)</b>	<b>7,231,423</b>	<b>(9,317,511)</b>	<b>(2,086,088)</b>	<b>8,315,868</b>	<b>(8,158,706)</b>	<b>157,161</b>
<b>OTHER SOURCES/USES</b>												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	417,137	300,000	717,137	644,601	-	644,601	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(8,383,709)	8,383,709	-	(7,158,706)	7,158,706	-	(7,158,706)	7,158,706	-	(8,158,706)	8,158,706	-
<b>Total Financing Sources/Uses</b>	<b>(8,800,846)</b>	<b>8,083,709</b>	<b>(717,137)</b>	<b>(7,803,307)</b>	<b>7,158,706</b>	<b>(644,601)</b>	<b>(7,158,706)</b>	<b>7,158,706</b>	<b>-</b>	<b>(8,158,706)</b>	<b>8,158,706</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,272,019)</b>	<b>1,136,505</b>	<b>(135,515)</b>	<b>(958,443)</b>	<b>(335,945)</b>	<b>(1,294,388)</b>	<b>72,717</b>	<b>(2,158,805)</b>	<b>(2,086,088)</b>	<b>157,162</b>	<b>(0)</b>	<b>157,161</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	4,130,758	1,358,246	5,489,004	2,858,739	2,494,750	5,353,489	1,900,296	2,158,805	4,059,101	1,973,013	0	1,973,014
<b>Ending Balance</b>	<b>2,858,739</b>	<b>2,494,750</b>	<b>5,353,489</b>	<b>1,900,296</b>	<b>2,158,805</b>	<b>4,059,101</b>	<b>1,973,013</b>	<b>0</b>	<b>1,973,014</b>	<b>2,130,175</b>	<b>0</b>	<b>2,130,175</b>
Nonspendable (Revolving Cash)	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Restricted	222,614	2,494,750	2,717,364	345,284	2,158,805	2,504,089	-	-	-	-	-	-
Assigned	-	-	0	-	-	-	-	-	-	-	-	-
Unassigned - 3% RESERVE	1,234,100	-	1,234,100	1,091,317	-	1,091,317	1,149,910	-	1,149,910	1,117,828	-	1,117,828
Unassigned - Other	1,382,025	-	1,382,025	443,695	-	443,695	803,103	-	803,103	992,347	-	992,347
<b>Total - Fund Balance</b>	<b>2,858,739</b>	<b>2,494,750</b>	<b>5,353,489</b>	<b>1,900,296</b>	<b>2,158,805</b>	<b>4,059,101</b>	<b>1,973,013</b>	<b>0</b>	<b>1,973,013</b>	<b>2,130,175</b>	<b>0</b>	<b>2,130,175</b>

Unassigned Reserve (including 3% REU)

6.36%

4.22%

5.10%

5.66%

## LONG-TERM OBLIGATIONS

Long-term obligations assist the district with the ability to finance capital project needs now and allow them to pay for it over time. Typically, long-term commitments finance new schools, major repairs, and modernization projects.

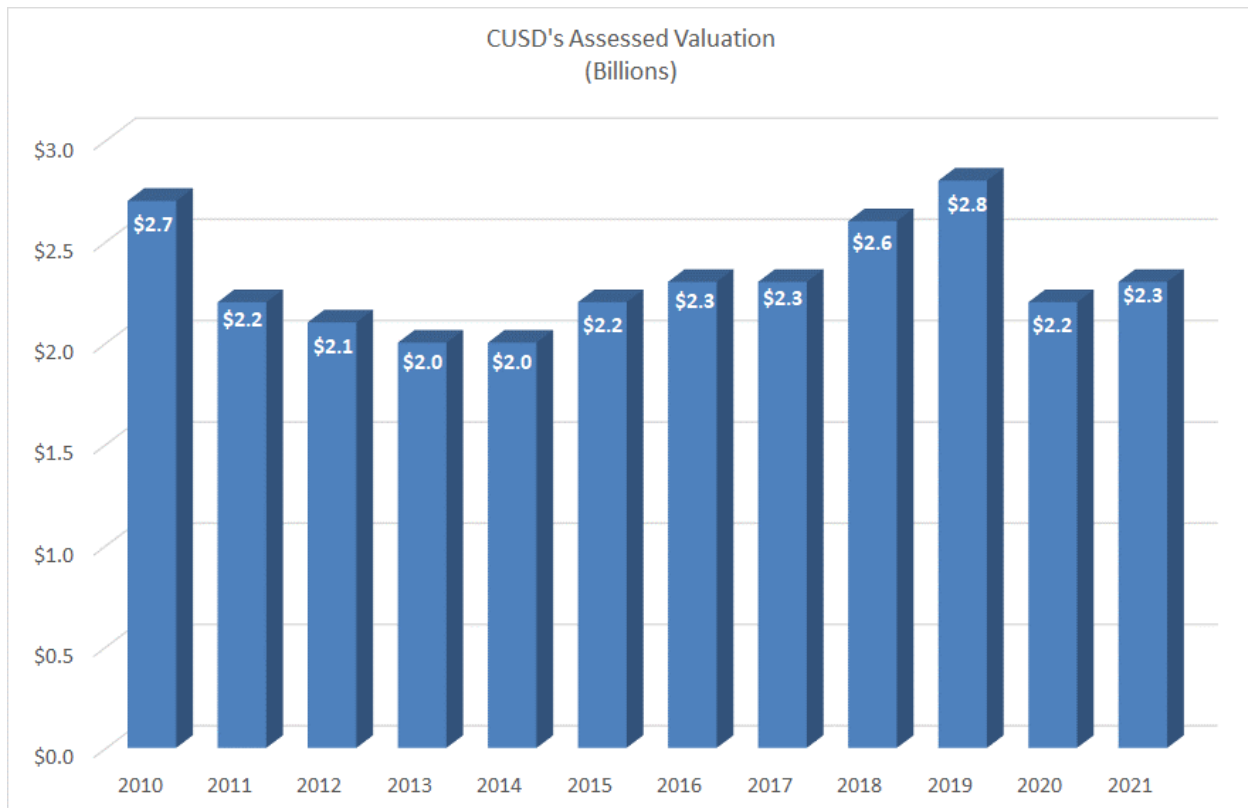
Currently, the District has the following long-term obligations:

- General Obligation (G.O.) Bonds
- Certificates of Participation (COPs)
- Post-Employment Benefits (Pay-as-you-go)

### *General Obligation (G.O.) Bonds (Fund 51)*

A district finances major capital facility construction and improvements by issuing and selling a common municipal bond called General Obligation (GO) Bonds. The County Treasurer's Office is responsible for administering and paying the GO Bonds. The district records and reconciles the transaction activity of these issuances in its own Bond Interest and Redemption Fund (Fund 51). A project list must accompany the GO Bonds, and these bonds require 55% voter approval. GO Bonds must have an oversight committee. The committee must adhere to the voter-approved project list. Projected tax rates due to the issuance of GO Bonds must not exceed \$60 per \$100,000 of assessed value for a unified school district.

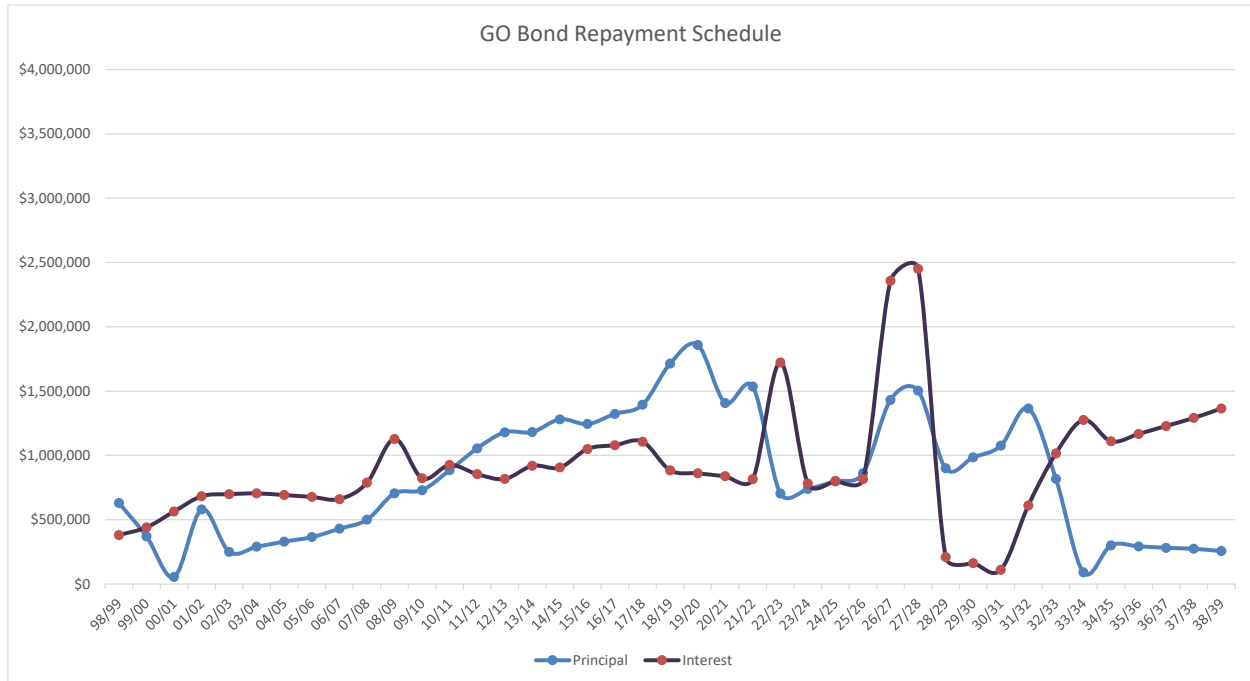
Below is Calaveras Unified School District's assessed valuation each year over time:



The following chart shows the district's Bond Debt Repayment Schedule, reflecting both principal and interest payments for all outstanding GO Bonds issues as of July 1, 2022:

GO Bond			
Fiscal Year	Principal	Interest	Total
2021-22	1,534,671	814,785	2,349,456
2022-23	703,288	1,722,291	2,425,579
2023-24	738,883	780,792	1,519,675
2024-25	798,883	780,792	1,579,675
Thereafter *	10,433,014	15,164,938	25,597,952
<b>Total</b>	<b>\$14,208,739</b>	<b>\$19,263,598</b>	<b>\$33,472,337</b>

\*2025-2026 until current GO Bonds are fully paid in 2038-39

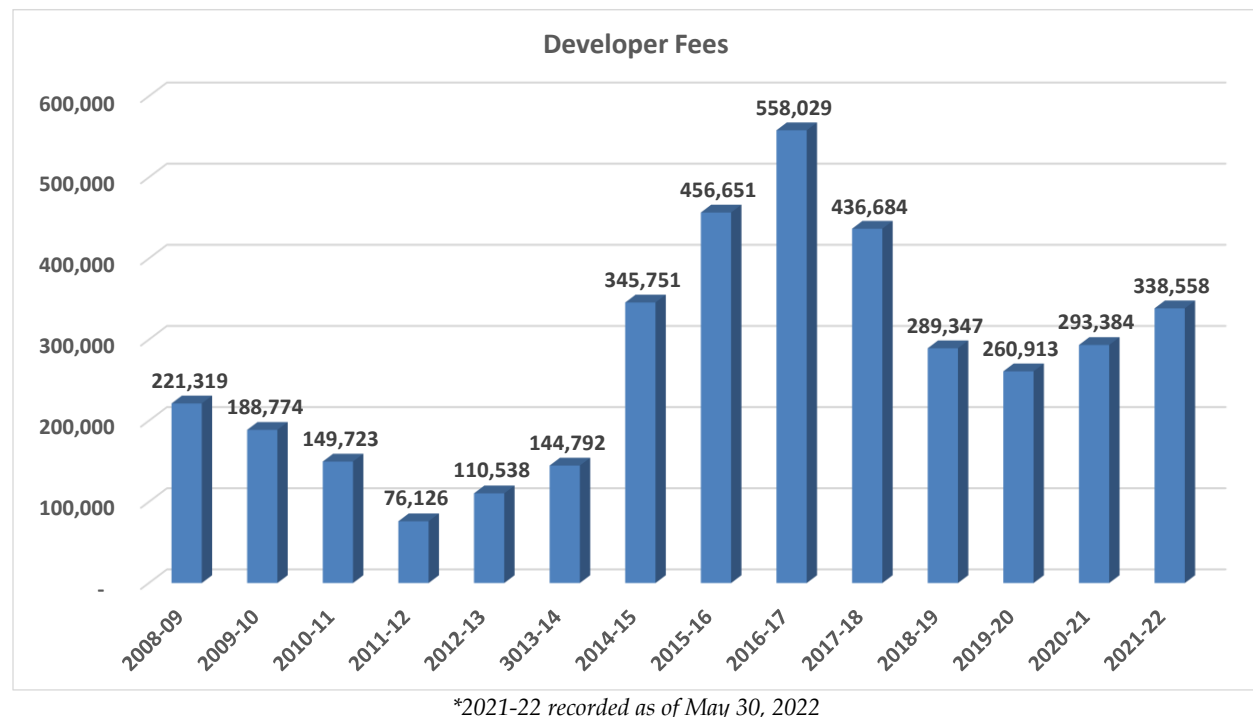


### *School Impact (Developer) Fees (Fund 25)*

In 1986, the California Legislature authorized school districts to levy school impact or developer fees on residential and commercial/industrial development to fund the construction or reconstruction of school facilities. The basis of the school facilities legislation is the relationship between new development and the impact on school districts to provide adequate school facilities for the student population that the new development would generate. The authority for the District's assessment of developer fees is outlined in Education Code Section 17620, according to Government Code 65995.

Developer Fees collected are one-time in nature and are used to make debt service payments on Certificates of Participation (COPs). The General Fund pays the annual amount of COP payments above the amount collected in developer fees.

Below is a chart showing the total developer fees collected from 2008-09 through May 30, 2022.



### *Certificates of Participation (COPs)*

Certificates of Participation (COPs) are sold to investors similarly to bonds. The repayment of the COPs comes from the District's General Fund and Capital Facilities Fund (25) through the collection of School Impact (Developer) fees. Since 2002, the District has issued a total of three COPs. The COPs have been used to fund the Central Administration Building, Maintenance, Operations, Transportation projects, and various modular classrooms construction projects. These COPs constitute a lease/purchase agreement whereby the district makes lease/purchase payments as per the "Lease Payment Schedule" contained within the COPs offering prospectus. The following is a summary of the lease payments:

Certificate of Participation (COP)			
Fiscal Year	Principal	Interest	Total
2021-22	475,000	75,943	550,943
2022-23	490,000	61,694	551,694
2023-24	510,000	46,994	556,994
2024-25	535,000	31,056	566,056
Thereafter *	812,783	1,289,841	2,102,624
<b>Total</b>	<b>\$2,822,783</b>	<b>\$1,505,528</b>	<b>\$4,328,311</b>

\* 2025-2026 until current COPs are fully paid in 2034-35



### ***Post-Employment Benefits (Pay-As-You-Go)***

Retirees that meet specific qualifications are provided with retirement benefits on a pay-as-you-go basis. Certificated and management retirees receive a percentage of their medical benefits paid by the district depending upon their age at retirement. At the same time, classified employees enjoy post-retirement benefits based upon years of service with the district. Board Policy and collective bargaining agreements are followed for these benefits.

The accumulated future liability for the District at June 30, 2021, is estimated to be \$9,488,205, based on the most recent study conducted by the actuarial service firm of Eide Bailly and reported in the District Annual Audit Report. This debt equates to approximately 36% of the district's covered payroll. Health benefits for retired employees were \$1.2 million for the year.

### ***Conclusion:***

The projected budget and multiyear projection support that the District will meet its financial obligations for the current year but will just barely be able to meet its obligations in the out years.

Our most significant issue is declining enrollment and insufficient state revenues to cover the increasing costs of required pension payments and inflation. Furthermore, this multiyear projection does not account for future negotiated settlements, State minimum wage increases, increasing needs of Special Education students, or any other unknown expenditures. The forecast for modest growth in the state and inflation are key indicators that our district should continue to monitor revenue and expenses in a fiscally sound manner.

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Calaveras Unified  
School District

Place: Calaveras  
Unified School  
District

Date: June 28, 2022

Date: June 14, 2022

Time:

Adoption

Date:

Signed:

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Talibah Al-Rafiq

Telephone: 209-754-2332

Title: Chief Business  
Official

E-mail:

Criteria and Standards Review Summary

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

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

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

\_\_\_\_\_

Total liabilities actuarially determined: \$ \_\_\_\_\_

Less: Amount of total liabilities  
reserved in budget: \$ \_\_\_\_\_

Estimated accrued but unfunded  
liabilities: \$ 0.00

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

\_\_\_\_\_

Tuolumne JPA

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

\_\_\_\_\_

Signed

Date of  
Meeting: Jun  
28,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Talibah Al-Rafiq  
Title: Chief Business Official  
Telephone: 209-754-2332  
E-mail: tal-raf iq@calaveras.k12.ca.us

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):

2,699.49

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	
		Funded ADA	Funded ADA	(If Budget is greater	Status
		(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	2,699	2,699		
	Charter School				
	<b>Total ADA</b>	<b>2,699</b>	<b>2,699</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	2,699	2,699		
	Charter School				
	<b>Total ADA</b>	<b>2,699</b>	<b>2,699</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	2,512	2,699		
	Charter School		0		
	<b>Total ADA</b>	<b>2,512</b>	<b>2,699</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	2,699			
	Charter School	0			
	<b>Total ADA</b>	<b>2,699</b>			

### 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):

2,699.5

**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 Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	2,744	2,875		
	Charter School				
	<b>Total Enrollment</b>	<b>2,744</b>	<b>2,875</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	2,875	2,685		
	Charter School				
	<b>Total Enrollment</b>	<b>2,875</b>	<b>2,685</b>	<b>6.6%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	2,560	2,855		
	Charter School				
	<b>Total Enrollment</b>	<b>2,560</b>	<b>2,855</b>	<b>N/A</b>	<b>Met</b>



Budget Year (2022-23)		
District Regular		2,814
Charter School		
<b>Total Enrollment</b>		<b>2,814</b>

## 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)

Enrollment variance is due to 20-21 COVID-19 related school closure and distance learning.

- 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)

Enrollment variance is due to 20-21 COVID-19 related school closure and distance learning.

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	2,699	2,875	<b>93.9%</b>
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>2,699</b>	<b>2,875</b>	
Second Prior Year (2020-21)	District Regular	2,699	2,685	<b>100.5%</b>
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>2,699</b>	<b>2,685</b>	
First Prior Year (2021-22)	District Regular	2,699	2,855	<b>94.6%</b>
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>2,699</b>	<b>2,855</b>	
Historical Average Ratio:				96.3%

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

96.8%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	2,699	2,814	95.9%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>2,699</b>	<b>2,814</b>		
1st Subsequent Year (2023-24)	District Regular	2,512	2,831	88.7%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>2,512</b>	<b>2,831</b>		
2nd Subsequent Year (2024-25)	District Regular	2,530	2,770	91.3%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>2,530</b>	<b>2,770</b>		

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

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

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

**Explanation:**

(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

<sup>1</sup> 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)	2,699.49	2,699.49	2,512.00	2,530.00
b. Prior Year ADA (Funded)		2,699.49	2,699.49	2,512.00
c. Difference (Step 1a minus Step 1b)		0.00	(187.49)	18.00
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		0.00%	(6.95%)	.72%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level				
(Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		0.0%	-6.9%	0.7%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-7.95% to -5.95%	-0.28% to 1.72%

#### 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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	22,531,749.00	22,531,749.00	22,531,749.00	22,531,749.00
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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	28,452,520.00	28,223,180.00	30,199,676.00	31,373,528.00
District's Projected Change in LCFF Revenue:		(.81%)	7.00%	3.89%
LCFF Revenue Standard		-1.00% to 1.00%	-7.95% to -5.95%	-0.28% to 1.72%
Status:		Not Met	Not Met	Not Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

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

**Explanation:**  
(required if NOT met)

Declining enrollment and ADA occurred in prior years. Although enrollment is still declining the district is projecting a slight increase.

#### 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)	18,551,330.95	21,385,658.64	86.7%
Second Prior Year (2020-21)	15,886,264.78	18,767,880.88	84.6%
First Prior Year (2021-22)	18,184,076.75	21,810,824.12	83.4%
Historical Average Ratio:			84.9%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard</b> <b>(historical average ratio, plus/minus the greater</b> <b>of 3% or the district's reserve standard percentage):</b>	<b>81.9% to 87.9%</b>	<b>81.9% to 87.9%</b>	<b>81.9% to 87.9%</b>

**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 MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	18,296,880.58	22,362,172.96	81.8%	Not Met
1st Subsequent Year (2023-24)	19,818,421.01	24,013,940.01	82.5%	Met
2nd Subsequent Year (2024-25)	20,059,579.05	24,103,346.05	83.2%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The reported reduction in salaries and benefits is represented after removal of salaries currently being paid with COVID-19 funds, which is not part of the regular operating budget. These salaries and benefits are not included in the regular operating budget until 23-24.

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):	0.00%	(6.95%)	.72%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-16.95% to 3.05%</b>	<b>-9.28% to 10.72%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-11.95% to -1.95%	-4.28% to 5.72%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	6,756,445.53		
Budget Year (2022-23)	3,669,288.93	(45.69%)	Yes
1st Subsequent Year (2023-24)	2,736,133.00	(25.43%)	Yes

2nd Subsequent Year (2024-25)

2,736,133.00

0.00%

No

**Explanation:**

(required if Yes)

The majority of COVID-19 grant revenue was received during 21-22. The district anticipates receiving the remaining grant revenue by 22-23. By 23-24, all COVID-19 revenue is expected to be received, resulting in reduced Federal dollars.

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

First Prior Year (2021-22)

5,082,215.62

Budget Year (2022-23)

2,679,337.85

(47.28%)

Yes

1st Subsequent Year (2023-24)

2,835,574.00

5.83%

Yes

2nd Subsequent Year (2024-25)

2,835,574.00

0.00%

No

**Explanation:**

(required if Yes)

The majority of COVID-19 grant revenue was received during 21-22. The district anticipates receiving the remaining grant revenue by 22-23. By 23-24, all COVID-19 revenue is expected to be received, resulting in reduced State dollars.

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

First Prior Year (2021-22)

771,790.97

Budget Year (2022-23)

572,859.40

(25.78%)

Yes

1st Subsequent Year (2023-24)

472,859.00

(17.46%)

Yes

2nd Subsequent Year (2024-25)

472,859.00

0.00%

No

**Explanation:**

(required if Yes)

After removing several grants to schools and transportation during 21-22 and 22-23 the district's local revenue decreased.

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

First Prior Year (2021-22)

4,311,025.01

Budget Year (2022-23)

3,157,691.68

(26.75%)

Yes

1st Subsequent Year (2023-24)

3,206,853.00

1.56%

Yes

2nd Subsequent Year (2024-25)

3,112,973.00

(2.93%)

No

**Explanation:**

(required if Yes)

The COVID-19 grant related expenses were removed in subsequent years. The district is projecting regular cost in 24-25.

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

First Prior Year (2021-22)

7,087,117.77

Budget Year (2022-23)

4,815,279.32

(32.06%)

Yes

1st Subsequent Year (2023-24)

6,965,613.00

44.66%

Yes

2nd Subsequent Year (2024-25)

5,977,579.00

(14.18%)

Yes

**Explanation:**

(required if Yes)

The COVID-19 grant related expenses were removed in subsequent years. The district is projecting regular cost in 24-25.

**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		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	12,610,452.12			
Budget Year (2022-23)	6,921,486.18	(45.11%)		Not Met
1st Subsequent Year (2023-24)	6,044,566.00	(12.67%)		Met
2nd Subsequent Year (2024-25)	6,044,566.00	0.00%		Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>				
First Prior Year (2021-22)	11,398,142.78			
Budget Year (2022-23)	7,972,971.00	(30.05%)		Not Met
1st Subsequent Year (2023-24)	10,172,466.00	27.59%		Not Met
2nd Subsequent Year (2024-25)	9,090,552.00	(10.64%)		Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

The majority of COVID-19 grant revenue was received during 21-22. The district anticipates receiving the remaining grant revenue by 22-23. By 23-24, all COVID-19 revenue is expected to be received, resulting in reduced Federal dollars.

**Explanation:**

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

The majority of COVID-19 grant revenue was received during 21-22. The district anticipates receiving the remaining grant revenue by 22-23. By 23-24, all COVID-19 revenue is expected to be received, resulting in reduced State dollars.

**Explanation:**

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

After removing several grants to schools and transportation during 21-22 and 22-23 the district's local revenue decreased.

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

**Explanation:**

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

The COVID-19 grant related expenses were removed in subsequent years. The district is projecting regular cost in 24-25.



**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

The COVID-19 grant related expenses were removed in subsequent years. The district is projecting regular cost in 24-25.

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:**

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

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

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

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

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

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

33,495,962.82

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major  
Maintenance Account

(Line 2c times 3%)

Status

c. Net Budgeted Expenditures and Other Financing Uses

33,495,962.82

1,004,878.88

1,191,389.00

Met

<sup>1</sup> 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	2,836,911.99	1,067,815.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	1,852,033.76	2,616,124.97
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(364,311.61)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	2,472,600.38	2,919,848.76	2,616,124.97
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	33,426,601.89	35,593,804.58	41,136,658.45
	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)	33,426,601.89	35,593,804.58	41,136,658.45
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.4%	8.2%	6.4%
<b>District's Deficit Spending Standard Percentage Levels</b>				
(Line 3 times 1/3):		<b>2.5%</b>	<b>2.7%</b>	<b>2.1%</b>

<sup>1</sup>Available 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.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2019-20)	254,706.73	21,637,890.34	N/A	Met
Second Prior Year (2020-21)	837,727.77	20,757,700.34	N/A	Met
First Prior Year (2021-22)	(1,272,018.63)	22,227,961.28	5.7%	Not Met
Budget Year (2022-23) (Information only)	(958,442.96)	23,006,774.16		

## 8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

The district anticipates receiving additional revenue from the final state budget for 22-23. These revision includes an increase to COLA, and specific ADA direction.

### 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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup>		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)	2,587,067.00	2,816,857.10	N/A	Met
Second Prior Year (2020-21)	2,191,629.00	3,293,029.83	N/A	Met
First Prior Year (2021-22)	4,130,757.60	4,130,757.60	0.0%	Met
Budget Year (2022-23) (Information only )	2,858,738.97			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.	2,699	2,512	2,530
Subsequent Years, Form MYP, Line F2, if available.)			
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

#### 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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year	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		

#### 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)	36,377,225.75	38,330,332.24	37,260,933.05
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	36,377,225.75	38,330,332.24	37,260,933.05

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,091,316.77	1,149,909.97	1,117,827.99
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>1,091,316.77</b>	<b>1,149,909.97</b>	<b>1,117,827.99</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,091,317.00	1,149,910.00	1,117,828.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	443,695.03	803,101.00	992,343.95
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		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,535,012.03	1,953,011.00	2,110,171.95
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.22%	5.10%	5.66%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>1,091,316.77</b>	<b>1,149,909.97</b>	<b>1,117,827.99</b>
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)

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**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?

Yes

- 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:

This is the second and final year to pay for temporary salaries from COVID-19 funds. These positions will be move to the general fund as need requires for 23-24 and beyond.

**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)	(8,383,708.64)			
Budget Year (2022-23)	(7,158,706.20)	(1,225,002.44)	(14.6%)	Not Met
1st Subsequent Year (2023-24)	(7,158,706.00)	(.20)	0.0%	Met
2nd Subsequent Year (2024-25)	(8,158,706.00)	1,000,000.00	14.0%	Not Met

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

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

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

First Prior Year (2021-22)	717,137.16			
Budget Year (2022-23)	644,601.20	(72,535.96)	(10.1%)	Not Met
1st Subsequent Year (2023-24)	0.00	(644,601.20)	(100.0%)	Not Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

### 1d. Impact of Capital Projects

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

No

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

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

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

### 1a.

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:

The district anticipates additional revenue from the Governor's May Revision to the state budget. This anticipated revenue will assist with meeting standards. Budget reductions will be required if the



(required if NOT met)

district cannot meet its reserves. The district also anticipates assigning any unassigned revenue at 23-24 & 24-25 to cover any restricted contribution shortfall.

- 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)

Met

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

**Explanation:**

(required if NOT met)

The district anticipates additional revenue from the Governor's May Revision to the state budget. This anticipated revenue will assist with meeting standards. Budget reductions will be required if the district cannot meet its reserves. The district also anticipates assigning any unassigned revenue at 23-24 & 24-25 to cover any restricted contribution shortfall.

- 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 commitments<sup>1</sup> 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.

<sup>1</sup> 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 (multi year) commitments?

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation	17	Fund 01 and Fund 25	Fund 01 and Fund 25	3,225,673
General Obligation Bonds	21	County Taxes	County Taxes	16,994,709
Supp Early Retirement Program				
State School Building Loans				

Compensated Absences

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

Vehicle Leases	1	Fund 01	Fund 01	52,794
TOTAL:				20,273,176

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	532,694	551,694	556,056	566,056
General Obligation Bonds	2,349,456	2,425,579	1,519,675	1,599,281
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Vehicle Leases	26,397	0	0	0
Total Annual Payments:	2,908,547	2,977,273	2,075,731	2,165,337
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

The increased payments will be funded through property taxes, bond payments and developer fees.

**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?

No

b. Do benefits continue past age 65?

No

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

OPEB benefits are outlined in each of the employee Bargaining Agreement and are based on years of service and age at retirement. No benefits available after age 65.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

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

9,488,205.00
0.00
9,488,205.00
Actuarial
Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	9,488,205.00	9,488,205.00	9,488,205.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,060,212.18	1,060,212.18	1,060,212.18
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,114,054.00	866,918.24	664,428.44
d. Number of retirees receiving OPEB benefits	49.00	36.00	29.00

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

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

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

No

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

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


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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	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	143.8	135.9	135.9	135.9

**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.

The unsettled negotiations is for the new budget year. Negotiations for the new contract period are set to begin after July 1, 2022

Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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

158,556

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**

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

Yes

Yes

Yes

1,647,133

1,647,133

1,647,133

85.0%

85.0%

85.0%

0.0%

0.0%

0.0%

**Certificated (Non-management) Prior Year Settlements**

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

Yes

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

234,783

If Yes, explain the nature of the new costs:

The district increased the medical and dental CAP.

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes

Yes

Yes

97,652

110,378

111,736

1.2%

1.2%

1.2%

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	No	No
Yes	No	No

**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.):

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	143.3	145.6	145.6	145.6

**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.

The unsettled negotiation is for the new budget year. Negotiations for the new contract period are set to begin after July 1, 2022.

Negotiations Settled

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

If Yes, date of budget revision board  
adoption:

4. Period covered by the agreement:

Begin  
Date:

End Date:

5. Salary settlement:

Budget Year

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

74,226

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

**Classified (Non-management) Health and Welfare (H&W) Benefits**1. Are costs of H&W benefit changes included in the budget and  
MYPs?

Yes

Yes

Yes

2. Total cost of H&amp;W benefits

1,218,342.61

1,218,342.61

1,218,342.61

3. Percent of H&amp;W cost paid by employer

85.0%

85.0%

85.0%

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

0.0%

0.0%

0.0%

**Classified (Non-management) Prior Year Settlements**

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

Yes

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

8,064

If Yes, explain the nature of the new costs:

The district increased the medical and dental CAP



**Classified (Non-management) Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
66,445	67,441	68,453
1.5%	1.5%	1.5%

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	No	No
Yes	No	No

**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.):

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	27.2	28	28	28

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

The unsettled negotiation is for the new budget year. Negotiations for the new contract period are set to begin after July 1, 2022.

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	36,789		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	237,600	237,600	237,600
3.	Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	25,366	25,619	25,875
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 28, 2022

S10.

**LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
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?	No

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

**Comments:**

(optional)

**End of School District Budget Criteria and Standards Review**

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	28,390,692.00	0.00	28,390,692.00	28,161,352.00	0.00	28,161,352.00	-0.8%
2) Federal Revenue		8100-8299	0.00	6,756,445.53	6,756,445.53	0.00	3,669,288.93	3,669,288.93	-45.7%
3) Other State Revenue		8300-8599	567,798.00	4,514,417.62	5,082,215.62	572,826.00	2,106,511.85	2,679,337.85	-47.3%
4) Other Local Revenue		8600-8799	381,161.29	390,629.68	771,790.97	472,859.40	100,000.00	572,859.40	-25.8%
5) TOTAL, REVENUES			29,339,651.29	11,661,492.83	41,001,144.12	29,207,037.40	5,875,800.78	35,082,838.18	-14.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,050,592.69	2,954,629.49	12,005,222.18	8,973,837.08	2,597,721.87	11,571,558.95	-3.6%
2) Classified Salaries		2000-2999	3,410,264.98	2,322,978.96	5,733,243.94	3,642,073.03	2,194,448.72	5,836,521.75	1.8%
3) Employee Benefits		3000-3999	5,723,219.08	3,848,181.58	9,571,400.66	5,680,970.47	3,432,016.12	9,112,986.59	-4.8%
4) Books and Supplies		4000-4999	1,051,521.81	3,259,503.20	4,311,025.01	987,650.46	2,170,041.22	3,157,691.68	-26.8%
5) Services and Other Operating Expenditures		5000-5999	2,563,881.32	4,523,236.45	7,087,117.77	2,721,254.31	2,094,025.01	4,815,279.32	-32.1%
6) Capital Outlay		6000-6999	34,839.88	667,897.30	702,737.18	190,000.00	41,690.36	231,690.36	-67.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	477,187.55	608,342.04	1,085,529.59	477,187.55	608,342.04	1,085,529.59	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(500,683.19)	423,928.15	(76,755.04)	(310,799.94)	232,166.25	(78,633.69)	2.4%
9) TOTAL, EXPENDITURES			21,810,824.12	18,608,697.17	40,419,521.29	22,362,172.96	13,370,451.59	35,732,624.55	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,528,827.17	(6,947,204.34)	581,622.83	6,844,864.44	(7,494,650.81)	(649,786.37)	-211.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	417,137.16	300,000.00	717,137.16	644,601.20	0.00	644,601.20	-10.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,383,708.64)	8,383,708.64	0.00	(7,158,706.20)	7,158,706.20	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,800,845.80)	8,083,708.64	(717,137.16)	(7,803,307.40)	7,158,706.20	(644,601.20)	-10.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,272,018.63)	1,136,504.30	(135,514.33)	(958,442.96)	(335,944.61)	(1,294,387.57)	855.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,130,757.60	1,360,465.23	5,491,222.83	2,858,738.97	2,494,749.84	5,353,488.81	-2.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			4,130,757.60	1,360,465.23	5,491,222.83	2,858,738.97	2,494,749.84	5,353,488.81	-2.5%
d) Other Restatements		9795	0.00	(2,219.69)	(2,219.69)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,130,757.60	1,358,245.54	5,489,003.14	2,858,738.97	2,494,749.84	5,353,488.81	-2.5%
2) Ending Balance, June 30 (E + F1e)			2,858,738.97	2,494,749.84	5,353,488.81	1,900,296.01	2,158,805.23	4,059,101.24	-24.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,494,749.84	2,494,749.84	0.00	2,158,805.23	2,158,805.23	-13.5%
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	200,000.00	0.00	200,000.00	New
Supplemental Programs	0000	9760			0.00	100,000.00		100,000.00	
Deferred Maintenance	0000	9760			0.00	100,000.00		100,000.00	
d) Assigned									
Other Assignments		9780	222,614.00	0.00	222,614.00	145,283.98	0.00	145,283.98	-34.7%
Compensated Absence	0000	9780	222,614.00		222,614.00			0.00	
Supplemental Programs	0000	9780			0.00	145,284.00		145,284.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	1,091,317.00	0.00	1,091,317.00	New
Unassigned/Unappropriated Amount		9790	2,616,124.97	0.00	2,616,124.97	443,695.03	0.00	443,695.03	-83.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	10,061,697.00	(4,562,617.17)	5,499,079.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
3) Accounts Receivable		9200	59,028.94	147,763.55	206,792.49				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,500.00	0.00	2,500.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,143,225.94	(4,414,853.62)	5,728,372.32				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	352,727.87	0.00	352,727.87				
2) Due to Grantor Governments		9590	0.00	516.00	516.00				
3) Due to Other Funds		9610	309,271.84	0.00	309,271.84				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1,080.00	189,780.04	190,860.04				
6) TOTAL, LIABILITIES			663,079.71	190,296.04	853,375.75				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			9,480,146.23	(4,605,149.66)	4,874,996.57				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	5,378,273.00	0.00	5,378,273.00	5,184,739.00	0.00	5,184,739.00	-3.6%
Education Protection Account State Aid - Current Year		8012	542,498.00	0.00	542,498.00	506,692.00	0.00	506,692.00	-6.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	180,870.00	0.00	180,870.00	180,870.00	0.00	180,870.00	0.0%
Timber Yield Tax		8022	14,521.51	0.00	14,521.51	14,521.51	0.00	14,521.51	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

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)	
Secured Roll Taxes		8041	18,116,367.00	0.00	18,116,367.00	18,116,367.00	0.00	18,116,367.00	0.0%
Unsecured Roll Taxes		8042	333,201.00	0.00	333,201.00	333,201.00	0.00	333,201.00	0.0%
Prior Years' Taxes		8043	21,858.00	0.00	21,858.00	21,858.00	0.00	21,858.00	0.0%
Supplemental Taxes		8044	779,803.00	0.00	779,803.00	779,803.00	0.00	779,803.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,085,128.49	0.00	3,085,128.49	3,085,128.49	0.00	3,085,128.49	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,452,520.00	0.00	28,452,520.00	28,223,180.00	0.00	28,223,180.00	-0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(61,828.00)	0.00	(61,828.00)	(61,828.00)	0.00	(61,828.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,390,692.00	0.00	28,390,692.00	28,161,352.00	0.00	28,161,352.00	-0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,244,069.74	1,244,069.74		1,135,531.00	1,135,531.00	-8.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		167,177.00	167,177.00		157,719.00	157,719.00	-5.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		25,496.00	25,496.00		18,954.00	18,954.00	-25.7%
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		1,078,235.22	1,078,235.22		746,596.00	746,596.00	-30.8%
Career and Technical Education	3500-3599	8290		34,913.00	34,913.00		30,593.00	30,593.00	-12.4%
All Other Federal Revenue	All Other	8290	0.00	4,206,554.57	4,206,554.57	0.00	1,579,895.93	1,579,895.93	-62.4%
TOTAL, FEDERAL REVENUE			0.00	6,756,445.53	6,756,445.53	0.00	3,669,288.93	3,669,288.93	-45.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	95,456.00	95,456.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	113,608.00	0.00	113,608.00	113,608.00	0.00	113,608.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	454,190.00	181,119.00	635,309.00	459,218.00	183,144.85	642,362.85	1.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
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%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		75,861.09	75,861.09		187,706.00	187,706.00	147.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	4,161,981.53	4,161,981.53	0.00	1,735,661.00	1,735,661.00	-58.3%
TOTAL, OTHER STATE REVENUE			567,798.00	4,514,417.62	5,082,215.62	572,826.00	2,106,511.85	2,679,337.85	-47.3%
<b>OTHER LOCAL REVENUE</b>									
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	55,900.00	0.00	55,900.00	60,000.00	0.00	60,000.00	7.3%
Interest		8660	76,807.38	0.00	76,807.38	76,807.38	0.00	76,807.38	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
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	18,500.88	0.00	18,500.88	165,000.00	0.00	165,000.00	791.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	229,953.03	390,629.68	620,582.71	171,052.02	100,000.00	271,052.02	-56.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			381,161.29	390,629.68	771,790.97	472,859.40	100,000.00	572,859.40	-25.8%
TOTAL, REVENUES			29,339,651.29	11,661,492.83	41,001,144.12	29,207,037.40	5,875,800.78	35,082,838.18	-14.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	7,425,482.71	2,552,128.19	9,977,610.90	7,422,073.93	2,214,451.11	9,636,525.04	-3.4%
Certificated Pupil Support Salaries		1200	431,389.51	116,391.08	547,780.59	413,971.32	37,049.88	451,021.20	-17.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,131,426.92	276,631.77	1,408,058.69	1,061,966.01	345,220.88	1,407,186.89	-0.1%
Other Certificated Salaries		1900	62,293.55	9,478.45	71,772.00	75,825.82	1,000.00	76,825.82	7.0%
TOTAL, CERTIFICATED SALARIES			9,050,592.69	2,954,629.49	12,005,222.18	8,973,837.08	2,597,721.87	11,571,558.95	-3.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	42,046.97	1,398,066.45	1,440,113.42	54,008.40	1,355,582.45	1,409,590.85	-2.1%
Classified Support Salaries		2200	1,610,119.99	498,125.55	2,108,245.54	1,678,690.46	453,381.84	2,132,072.30	1.1%
Classified Supervisors' and Administrators' Salaries		2300	472,602.66	117,038.01	589,640.67	483,309.72	102,536.52	585,846.24	-0.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	1,072,107.63	246,608.01	1,318,715.64	1,173,597.68	65,016.88	1,238,614.56	-6.1%
Other Classified Salaries		2900	213,387.73	63,140.94	276,528.67	252,466.77	217,931.03	470,397.80	70.1%
TOTAL, CLASSIFIED SALARIES			3,410,264.98	2,322,978.96	5,733,243.94	3,642,073.03	2,194,448.72	5,836,521.75	1.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,485,286.07	1,718,092.64	3,203,378.71	1,480,047.42	1,604,601.02	3,084,648.44	-3.7%
PERS		3201-3202	752,936.25	543,193.98	1,296,130.23	881,879.34	572,394.99	1,454,274.33	12.2%
OASDI/Medicare/Alternativ e		3301-3302	375,544.29	224,002.65	599,546.94	409,158.25	235,424.46	644,582.71	7.5%
Health and Welfare Benefits		3401-3402	1,805,728.95	804,623.99	2,610,352.94	1,605,817.88	584,654.37	2,190,472.25	-16.1%
Unemployment Insurance		3501-3502	57,518.11	25,044.03	82,562.14	59,424.44	20,822.02	80,246.46	-2.8%
Workers' Compensation		3601-3602	343,906.53	145,179.18	489,085.71	326,807.50	114,987.55	441,795.05	-9.7%
OPEB, Allocated		3701-3702	754,515.60	309,200.30	1,063,715.90	762,297.20	225,879.50	988,176.70	-7.1%
OPEB, Activ e Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	147,783.28	78,844.81	226,628.09	155,538.44	73,252.21	228,790.65	1.0%
TOTAL, EMPLOYEE BENEFITS			5,723,219.08	3,848,181.58	9,571,400.66	5,680,970.47	3,432,016.12	9,112,986.59	-4.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	13,588.90	13,588.90	200.00	22,556.00	22,756.00	67.5%
Books and Other Reference Materials		4200	10,990.93	55,093.79	66,084.72	17,564.84	52,452.13	70,016.97	6.0%
Materials and Supplies		4300	948,501.21	2,723,827.04	3,672,328.25	893,484.29	2,035,706.26	2,929,190.55	-20.2%
Noncapitalized Equipment		4400	92,029.67	466,993.47	559,023.14	76,401.33	59,326.83	135,728.16	-75.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,051,521.81	3,259,503.20	4,311,025.01	987,650.46	2,170,041.22	3,157,691.68	-26.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,025,429.27	1,025,429.27	0.00	1,055,429.27	1,055,429.27	2.9%
Travel and Conferences		5200	96,168.84	304,263.22	400,432.06	101,289.52	113,421.70	214,711.22	-46.4%
Dues and Memberships		5300	21,861.23	725.00	22,586.23	21,861.23	725.00	22,586.23	0.0%
Insurance		5400 - 5450	390,970.00	0.00	390,970.00	391,000.00	0.00	391,000.00	0.0%
Operations and Housekeeping Services		5500	881,569.97	2,255.00	883,824.97	1,001,551.55	2,255.00	1,003,806.55	13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	185,140.07	93,632.64	278,772.71	102,285.52	27,093.11	129,378.63	-53.6%
Transfers of Direct Costs		5710	(6,105.53)	6,105.53	0.00	(9,875.80)	9,875.80	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(558.96)	558.96	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	741,147.45	3,064,520.82	3,805,668.27	901,854.07	876,845.20	1,778,699.27	-53.3%
Communications		5900	253,688.25	25,746.01	279,434.26	211,288.22	8,379.93	219,668.15	-21.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,563,881.32	4,523,236.45	7,087,117.77	2,721,254.31	2,094,025.01	4,815,279.32	-32.1%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	34,839.88	369,010.96	403,850.84	190,000.00	36,550.68	226,550.68	-43.9%
Equipment Replacement		6500	0.00	298,886.34	298,886.34	0.00	5,139.68	5,139.68	-98.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,839.88	667,897.30	702,737.18	190,000.00	41,690.36	231,690.36	-67.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	154,408.00	0.00	154,408.00	154,408.00	0.00	154,408.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	49,361.09	1,182.04	50,543.13	49,361.09	1,182.04	50,543.13	0.0%
Other Debt Service - Principal		7439	273,418.46	7,160.00	280,578.46	273,418.46	7,160.00	280,578.46	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,187.55	608,342.04	1,085,529.59	477,187.55	608,342.04	1,085,529.59	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(390,915.95)	390,915.95	0.00	(215,359.25)	215,359.25	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(109,767.24)	33,012.20	(76,755.04)	(95,440.69)	16,807.00	(78,633.69)	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(500,683.19)	423,928.15	(76,755.04)	(310,799.94)	232,166.25	(78,633.69)	2.4%
TOTAL, EXPENDITURES			21,810,824.12	18,608,697.17	40,419,521.29	22,362,172.96	13,370,451.59	35,732,624.55	-11.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	417,137.16	300,000.00	717,137.16	644,601.20	0.00	644,601.20	-10.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			417,137.16	300,000.00	717,137.16	644,601.20	0.00	644,601.20	-10.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,383,708.64)	8,383,708.64	0.00	(7,158,706.20)	7,158,706.20	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,383,708.64)	8,383,708.64	0.00	(7,158,706.20)	7,158,706.20	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(8,800,845.80)	8,083,708.64	(717,137.16)	(7,803,307.40)	7,158,706.20	(644,601.20)	-10.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	217,542.00	291,841.48	34.2%
4) Other Local Revenue		8600-8799	548,903.16	639,784.64	16.6%
5) TOTAL, REVENUES			766,445.16	931,626.12	21.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,400.00	2,000.00	-41.2%
2) Classified Salaries		2000-2999	472,405.30	467,600.01	-1.0%
3) Employee Benefits		3000-3999	285,651.28	303,066.90	6.1%
4) Books and Supplies		4000-4999	48,852.36	43,152.39	-11.7%
5) Services and Other Operating Expenditures		5000-5999	82,590.01	61,723.88	-25.3%
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	17,543.31	21,408.29	22.0%
9) TOTAL, EXPENDITURES			910,442.26	898,951.47	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(143,997.10)	32,674.65	-122.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	142,311.58	47,438.71	-66.7%
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			142,311.58	47,438.71	-66.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,685.52)	80,113.36	-4,853.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,500.49	71,814.97	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,500.49	71,814.97	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,500.49	71,814.97	-2.3%
2) Ending Balance, June 30 (E + F1e)			71,814.97	151,928.33	111.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,529.95	148,643.31	116.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,285.02	3,285.02	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(120,261.31)		
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	33,933.63		
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			(86,327.68)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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	1,170.00		
6) TOTAL, LIABILITIES			1,170.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(87,497.68)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	192,334.00	269,133.48	39.9%
All Other State Revenue	All Other	8590	25,208.00	22,708.00	-9.9%
TOTAL, OTHER STATE REVENUE			217,542.00	291,841.48	34.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,069.59	2,069.59	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	221,994.52	312,876.00	40.9%
Interagency Services		8677	324,839.05	324,839.05	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			548,903.16	639,784.64	16.6%
TOTAL, REVENUES			766,445.16	931,626.12	21.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,400.00	2,000.00	-41.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,400.00	2,000.00	-41.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	302,659.94	280,512.06	-7.3%
Classified Support Salaries		2200	92,156.96	106,650.39	15.7%
Classified Supervisors' and Administrators' Salaries		2300	48,145.68	50,552.88	5.0%
Clerical, Technical and Office Salaries		2400	29,442.72	29,884.68	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			472,405.30	467,600.01	-1.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	184.69	318.00	72.2%
PERS		3201-3202	104,381.96	113,288.77	8.5%
OASDI/Medicare/Alternative		3301-3302	35,283.64	34,999.85	-0.8%
Health and Welfare Benefits		3401-3402	78,090.24	85,460.76	9.4%
Unemployment Insurance		3501-3502	2,295.85	2,297.52	0.1%
Workers' Compensation		3601-3602	13,138.30	12,257.80	-6.7%
OPEB, Allocated		3701-3702	29,404.46	29,165.36	-0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,872.14	25,278.84	10.5%
TOTAL, EMPLOYEE BENEFITS			285,651.28	303,066.90	6.1%
<b>BOOKS AND SUPPLIES</b>					
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	43,665.00	37,965.03	-13.1%
Noncapitalized Equipment		4400	5,187.36	5,187.36	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,852.36	43,152.39	-11.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,780.96	5,780.96	0.0%
Dues and Memberships		5300	300.00	300.00	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	76,509.05	55,642.92	-27.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,590.01	61,723.88	-25.3%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	17,543.31	21,408.29	22.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,543.31	21,408.29	22.0%
TOTAL, EXPENDITURES			910,442.26	898,951.47	-1.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	142,311.58	47,438.71	-66.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			142,311.58	47,438.71	-66.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			142,311.58	47,438.71	-66.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,276,955.81	1,422,154.59	11.4%
3) Other State Revenue		8300-8599	182,894.24	182,894.24	0.0%
4) Other Local Revenue		8600-8799	51,020.68	51,020.68	0.0%
5) TOTAL, REVENUES			1,510,870.73	1,656,069.51	9.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	665,065.54	682,434.43	2.6%
3) Employee Benefits		3000-3999	378,757.72	399,206.50	5.4%
4) Books and Supplies		4000-4999	516,241.22	599,560.00	16.1%
5) Services and Other Operating Expenditures		5000-5999	23,463.48	27,133.48	15.6%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,211.73	57,225.40	-3.4%
9) TOTAL, EXPENDITURES			1,662,739.69	1,785,559.81	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(151,868.96)	(129,490.30)	-14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	274,825.58	297,162.49	8.1%
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			274,825.58	297,162.49	8.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			122,956.62	167,672.19	36.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,468.13	173,424.75	243.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,468.13	173,424.75	243.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,468.13	173,424.75	243.6%
2) Ending Balance, June 30 (E + F1e)			173,424.75	341,096.94	96.7%
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	173,424.75	341,096.94	96.7%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(365,670.34)		
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	12,688.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	309,271.84		
6) Stores		9320	39,439.77		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(4,270.50)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,140.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,640.33		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(7,910.83)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,253,892.81	1,402,154.59	11.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	23,063.00	20,000.00	-13.3%
TOTAL, FEDERAL REVENUE			1,276,955.81	1,422,154.59	11.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	182,894.24	182,894.24	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			182,894.24	182,894.24	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	50,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,020.68	1,020.68	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,020.68	51,020.68	0.0%
TOTAL, REVENUES			1,510,870.73	1,656,069.51	9.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	599,871.46	613,981.39	2.4%
Classified Supervisors' and Administrators' Salaries		2300	65,194.08	68,453.04	5.0%
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			665,065.54	682,434.43	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	137,052.89	159,405.82	16.3%
OASDI/Medicare/Alternative		3301-3302	48,257.15	49,534.11	2.6%
Health and Welfare Benefits		3401-3402	114,023.82	108,098.52	-5.2%
Unemployment Insurance		3501-3502	3,116.77	3,237.49	3.9%
Workers' Compensation		3601-3602	17,960.80	17,364.44	-3.3%
OPEB, Allocated		3701-3702	41,665.10	42,870.12	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,681.19	18,696.00	12.1%
TOTAL, EMPLOYEE BENEFITS			378,757.72	399,206.50	5.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,757.18	69,650.00	18.5%
Noncapitalized Equipment		4400	10,761.17	8,450.00	-21.5%
Food		4700	446,722.87	521,460.00	16.7%
TOTAL, BOOKS AND SUPPLIES			516,241.22	599,560.00	16.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	700.00	40.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,880.00	5,350.00	184.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,584.48	10,584.48	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	10,499.00	10,499.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,463.48	27,133.48	15.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	20,000.00	20,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	59,211.73	57,225.40	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,211.73	57,225.40	-3.4%
TOTAL, EXPENDITURES			1,662,739.69	1,785,559.81	7.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	274,825.58	297,162.49	8.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			274,825.58	297,162.49	8.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			274,825.58	297,162.49	8.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,713.84	4,670.19	-46.4%
5) TOTAL, REVENUES			8,713.84	4,670.19	-46.4%
<b>B. EXPENDITURES</b>					
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	13,267.34	156,000.00	1,075.8%
5) Services and Other Operating Expenditures		5000-5999	54,082.89	228,700.00	322.9%
6) Capital Outlay		6000-6999	395,868.59	30,000.00	-92.4%
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			463,218.82	414,700.00	-10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(454,504.98)	(410,029.81)	-9.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(154,504.98)	(110,029.81)	-28.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,379,815.00	1,225,310.02	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,379,815.00	1,225,310.02	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,379,815.00	1,225,310.02	-11.2%
2) Ending Balance, June 30 (E + F1e)			1,225,310.02	1,115,280.21	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,225,310.02	1,115,280.21	-9.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	916,061.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			916,061.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			916,061.91		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,213.84	2,170.19	-65.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,500.00	2,500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,713.84	4,670.19	-46.4%
TOTAL, REVENUES			8,713.84	4,670.19	-46.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,267.34	156,000.00	1,075.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,267.34	156,000.00	1,075.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,240.49	4,000.00	-75.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,842.40	224,700.00	493.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,082.89	228,700.00	322.9%
<b>CAPITAL OUTLAY</b>					
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	395,868.59	30,000.00	-92.4%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			395,868.59	30,000.00	-92.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			463,218.82	414,700.00	-10.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			300,000.00	300,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	302,250.00	388,200.00	28.4%
5) TOTAL, REVENUES			302,250.00	388,200.00	28.4%
<b>B. EXPENDITURES</b>					
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	3,250.00	3,250.00	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	250,000.00	513,000.00	105.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			253,250.00	516,250.00	103.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,000.00	(128,050.00)	-361.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49,000.00	(128,050.00)	-361.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	354,605.66	403,605.66	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			354,605.66	403,605.66	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			354,605.66	403,605.66	13.8%
2) Ending Balance, June 30 (E + F1e)			403,605.66	275,555.66	-31.7%
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	245,116.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	158,489.66	275,555.66	73.9%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(103,704.63)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	245,116.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			141,411.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			141,411.37		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	2,250.00	1,200.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	300,000.00	387,000.00	29.0%
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			302,250.00	388,200.00	28.4%
TOTAL, REVENUES			302,250.00	388,200.00	28.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,250.00	3,250.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,250.00	3,250.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	50,000.00	38,000.00	-24.0%
Other Debt Service - Principal		7439	200,000.00	475,000.00	137.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			250,000.00	513,000.00	105.2%
TOTAL, EXPENDITURES			253,250.00	516,250.00	103.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,073,418.51	11,656,608.46	985.9%
4) Other Local Revenue		8600-8799	3,000.00	500.00	-83.3%
5) TOTAL, REVENUES			1,076,418.51	11,657,108.46	983.0%
<b>B. EXPENDITURES</b>					
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	36,124.60	0.00	-100.0%
6) Capital Outlay		6000-6999	1,037,228.23	11,656,608.46	1,023.8%
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			1,073,352.83	11,656,608.46	986.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,065.68	500.00	-83.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,065.68	500.00	-83.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,124.18	59,189.86	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,124.18	59,189.86	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,124.18	59,189.86	5.5%
2) Ending Balance, June 30 (E + F1e)			59,189.86	59,689.86	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,472.06	19,472.06	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	39,717.80	40,217.80	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(16,115.05)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	38,049.00		
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			21,933.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,933.95		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	1,073,418.51	11,656,608.46	985.9%
TOTAL, OTHER STATE REVENUE			1,073,418.51	11,656,608.46	985.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	500.00	-83.3%
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			3,000.00	500.00	-83.3%
TOTAL, REVENUES			1,076,418.51	11,657,108.46	983.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	36,124.60	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,124.60	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	66,376.23	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	970,852.00	11,656,608.46	1,100.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,037,228.23	11,656,608.46	1,023.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			1,073,352.83	11,656,608.46	986.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund 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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,657,000.00	2,640,000.00	-0.6%
5) TOTAL, REVENUES			2,657,000.00	2,640,000.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,060,000.00	2,700,000.00	-11.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,060,000.00	2,700,000.00	-11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(403,000.00)	(60,000.00)	-85.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(403,000.00)	(60,000.00)	-85.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,054,799.43	3,651,799.43	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,054,799.43	3,651,799.43	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,054,799.43	3,651,799.43	-9.9%
2) Ending Balance, June 30 (E + F1e)			3,651,799.43	3,591,799.43	-1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,651,799.43	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	3,591,799.43	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,318,928.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	108,304.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	.46		
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			2,427,233.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,427,233.41		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,400,000.00	2,400,000.00	0.0%
Unsecured Roll		8612	82,000.00	70,000.00	-14.6%
Prior Years' Taxes		8613	10,000.00	5,000.00	-50.0%
Supplemental Taxes		8614	130,000.00	130,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,657,000.00	2,640,000.00	-0.6%
TOTAL, REVENUES			2,657,000.00	2,640,000.00	-0.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,940,000.00	1,800,000.00	-7.2%
Bond Interest and Other Service Charges		7434	1,120,000.00	900,000.00	-19.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,060,000.00	2,700,000.00	-11.8%
TOTAL, EXPENDITURES			3,060,000.00	2,700,000.00	-11.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	625,116.51	625,116.51	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			625,116.51	625,116.51	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			625,116.51	625,116.51	0.0%
2) Ending Balance, June 30 (E + F1e)			625,116.51	625,116.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	625,116.51	625,116.51	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	625,116.51		
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			625,116.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			625,116.51		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	2,699.49	2,699.49	2,699.49	2,699.49	2,699.49	2,699.49
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,699.49	2,699.49	2,699.49	2,699.49	2,699.49	2,699.49
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,699.49	2,699.49	2,699.49	2,699.49	2,699.49	2,699.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	28,161,352.00	7.24%	30,199,676.00	3.89%	31,373,528.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	572,826.00	0.00%	572,826.00	0.00%	572,826.00
4. Other Local Revenues	8600-8799	472,859.40	0.00%	472,859.00	0.00%	472,859.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,158,706.20)	0.00%	(7,158,706.00)	13.97%	(8,158,706.00)
6. Total (Sum lines A1 thru A5c)		22,048,331.20	9.24%	24,086,655.00	0.72%	24,260,507.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,973,837.08		9,875,808.28
b. Step & Column Adjustment				110,378.20		121,472.77
c. Cost-of-Living Adjustment						
d. Other Adjustments				791,593.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,973,837.08	10.05%	9,875,808.28	1.23%	9,997,281.05
2. Classified Salaries						
a. Base Salaries				3,642,073.03		4,029,269.73
b. Step & Column Adjustment				72,556.70		80,988.27
c. Cost-of-Living Adjustment						
d. Other Adjustments				314,640.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,642,073.03	10.63%	4,029,269.73	2.01%	4,110,258.00
3. Employee Benefits	3000-3999	5,680,970.47	4.09%	5,913,343.00	0.65%	5,952,040.00
4. Books and Supplies	4000-4999	987,650.46	3.14%	1,018,663.00	-10.53%	911,361.00
5. Services and Other Operating Expenditures	5000-5999	2,721,254.31	3.14%	2,806,702.00	3.95%	2,917,589.00
6. Capital Outlay	6000-6999	190,000.00	3.14%	195,966.00	0.00%	195,966.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	477,187.55	5.24%	502,188.00	0.00%	502,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(310,799.94)	5.53%	(328,000.00)	47.36%	(483,337.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	644,601.20	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		23,006,774.16	4.38%	24,013,940.01	0.37%	24,103,346.05

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)		(958,442.96)		72,714.99		157,160.95
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,858,738.97		1,900,296.01		1,973,011.00
2. Ending Fund Balance (Sum lines C and D1)		1,900,296.01		1,973,011.00		2,130,171.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	200,000.00				
d. Assigned	9780	145,283.98				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,091,317.00		1,149,910.00		1,117,828.00
2. Unassigned/Unappropriated	9790	443,695.03		803,101.00		992,343.95
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,900,296.01		1,973,011.00		2,130,171.95
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,091,317.00		1,149,910.00		1,117,828.00
c. Unassigned/Unappropriated	9790	443,695.03		803,101.00		992,343.95
(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)		1,535,012.03		1,953,011.00		2,110,171.95
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Salaries paid with COVID-19 stimulus grants were moved to the general fund after expiration of the funds.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,669,288.93	-25.43%	2,736,133.00	0.00%	2,736,133.00
3. Other State Revenues	8300-8599	2,106,511.85	7.42%	2,262,748.00	0.00%	2,262,748.00
4. Other Local Revenues	8600-8799	100,000.00	-100.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	7,158,706.20	0.00%	7,158,706.00	13.97%	8,158,706.00
6. Total (Sum lines A1 thru A5c)		13,034,506.98	-6.73%	12,157,587.00	8.23%	13,157,587.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,597,721.87		1,838,081.00
b. Step & Column Adjustment				31,952.13		22,608.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(791,593.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,597,721.87	-29.24%	1,838,081.00	1.23%	1,860,689.00
2. Classified Salaries						
a. Base Salaries				2,194,448.72		1,923,917.00
b. Step & Column Adjustment				44,108.28		38,671.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(314,640.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,194,448.72	-12.33%	1,923,917.00	2.01%	1,962,588.00
3. Employee Benefits	3000-3999	3,432,016.12	6.48%	3,654,507.00	-2.43%	3,565,858.06
4. Books and Supplies	4000-4999	2,170,041.22	0.84%	2,188,190.00	0.61%	2,201,612.00
5. Services and Other Operating Expenditures	5000-5999	2,094,025.01	98.61%	4,158,911.00	-26.42%	3,059,990.00
6. Capital Outlay	6000-6999	41,690.36	1.45%	42,296.00	3.74%	43,876.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	608,342.04	-54.25%	278,323.00	0.00%	278,323.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	232,166.25	0.00%	232,167.23	-20.47%	184,650.94
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,370,451.59	7.07%	14,316,392.23	-8.09%	13,157,587.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(335,944.61)		(2,158,805.23)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,494,749.84		2,158,805.23		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,158,805.23		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,158,805.23				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,158,805.23		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Expenditures for salaries and benefits were adjusted to remove wages paid from COVID-19 grants. These expenses were added to Unrestricted cost after COVID-19 grant dollars ended in 22-23						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,161,352.00	7.24%	30,199,676.00	3.89%	31,373,528.00
2. Federal Revenues	8100-8299	3,669,288.93	-25.43%	2,736,133.00	0.00%	2,736,133.00
3. Other State Revenues	8300-8599	2,679,337.85	5.83%	2,835,574.00	0.00%	2,835,574.00
4. Other Local Revenues	8600-8799	572,859.40	-17.46%	472,859.00	0.00%	472,859.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,082,838.18	3.31%	36,244,242.00	3.24%	37,418,094.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,571,558.95		11,713,889.28
b. Step & Column Adjustment				142,330.33		144,080.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,571,558.95	1.23%	11,713,889.28	1.23%	11,857,970.05
2. Classified Salaries						
a. Base Salaries				5,836,521.75		5,953,186.73
b. Step & Column Adjustment				116,664.98		119,659.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,836,521.75	2.00%	5,953,186.73	2.01%	6,072,846.00
3. Employee Benefits	3000-3999	9,112,986.59	4.99%	9,567,850.00	-0.52%	9,517,898.06
4. Books and Supplies	4000-4999	3,157,691.68	1.56%	3,206,853.00	-2.93%	3,112,973.00
5. Services and Other Operating Expenditures	5000-5999	4,815,279.32	44.66%	6,965,613.00	-14.18%	5,977,579.00
6. Capital Outlay	6000-6999	231,690.36	2.84%	238,262.00	0.66%	239,842.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,085,529.59	-28.10%	780,511.00	0.00%	780,511.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(78,633.69)	21.87%	(95,832.77)	211.67%	(298,686.06)
9. Other Financing Uses						
a. Transfers Out	7600-7629	644,601.20	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		36,377,225.75	5.37%	38,330,332.24	-2.79%	37,260,933.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(1,294,387.57)		(2,086,090.24)		157,160.95
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,353,488.81		4,059,101.24		1,973,011.00
2. Ending Fund Balance (Sum lines C and D1)		4,059,101.24		1,973,011.00		2,130,171.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	2,158,805.23		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	200,000.00		0.00		0.00
d. Assigned	9780	145,283.98		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,091,317.00		1,149,910.00		1,117,828.00
2. Unassigned/Unappropriated	9790	443,695.03		803,101.00		992,343.95
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,059,101.24		1,973,011.00		2,130,171.95
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,091,317.00		1,149,910.00		1,117,828.00
c. Unassigned/Unappropriated	9790	443,695.03		803,101.00		992,343.95
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)		1,535,012.03		1,953,011.00		2,110,171.95
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.22%		5.10%		5.66%
<b>F. RECOMMENDED RESERVES</b>						
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? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
2. Special education pass-through funds		0.00				
(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)						
2. District ADA		2,699.49		2,512.00		2,530.00
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)						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		36,377,225.75		38,330,332.24		37,260,933.05
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)		36,377,225.75		38,330,332.24		37,260,933.05
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)		1,091,316.77		1,149,909.97		1,117,827.99
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)		1,091,316.77		1,149,909.97		1,117,827.99
h. Available Reserves (Line E3)						
Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Calaveras Unified

Calaveras County

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

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

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

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

## **IMPORT CHECKS**

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

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

## **SUPPLEMENTAL CHECKS**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.	<b><u>Passed</u></b>
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data Form A must be provided.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>