



# 2022-2023 Proposed Adopted Budget

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Business Services Division  
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**INTRODUCTION AND FINANCIAL HIGHLIGHTS**

The Governor's May Revision has updated revenue projections and proposals based on the latest cash receipts and economic forecasts, and is the last statutory step in the State Budget process before the Legislature adopts the state's spending plan by June 15. Governor Gavin Newsom's spending plan aims to "provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change." The Governor's \$300.7 billion budget seeks to help Californians deal with inflation through direct payments like rental assistance and child care subsidies. While the Governor's budget also includes a multitude of investments, including tax credits, rebates, and infrastructure spending, many factors pose significant risk to the economy, the State Budget, and the long-term forecast.

**Key Education Proposals from the May Revise:**

- \$6.1 billion LCFF Funding Increase – Fully Funded Statutory COLA
- \$2.1 billion Additional One-Time Increase to the LCFF Base Funding – not included in the LCFF Calculator
- \$8.0 billion One-Time Discretionary Block Grant approximately \$1,500 per ADA
- \$3.8 billion Investment in the Expanded Learning Opportunity Program (ELO-P), Restricted General Fund
- Protection for Declining Enrollment - LCFF Calculation Based on the Greater of:
  - Budget Year ADA,
  - Prior-year ADA, or
  - Computed Average ADA of the Prior Three Years

**District Financial Highlights**

OGSD's 2022-23 budget proposed for adoption is based on provisions in the Governor's May Revise and in accordance with guidelines issued by Santa Clara County Office of Education. Impacts to District Budget upon final Legislative approval of the State Budget will be reflected in the First Interim Budget Report. If there are significant changes, the adopted budget will be revised within 45 days of the state budget adoption.

Key financial highlights for the 2022-23 General Fund Budget are as follows:

**Revenues:**

- 6.56% COLA for LCFF and Special Education entitlements
- One-time Discretionary Block Grant budgeted at \$12 million
- LCFF calculation based on average of prior 3 years ADA, 2019-20 through 2021-22
- Special Ed state allocated base rate increased to \$820 per ADA (from current \$715)

**Expenditures:**

- Position Control System – Employee Salaries and Benefits
  - Employee Step Increases and Longevities as applicable
  - Employee Retirements, Resignations, and Position Changes
  - Positions Adjustments – New Program, Redundant Positions, Changed Hours (FTEs)
- Supplies and Contracted Services – Program Needs and LCAP
- Utilities and Operating Expenses – New Contracts and CPI Factor

**2022-23 Local Control Accountability Plan**

All District budgets must also include an accountability plan. The plan, referred to as the Local Control Accountability Plan (LCAP) requires school districts to establish goals addressing three state priorities, including eight essential state elements. The District's LCAP meets these requirements and is adopted by the Board separate from the budget adoption. The Proposed General Fund Budget for 2022-23 is based on activities identified in the LCAP.

**COVID Relief Funds**

The District will be recognizing \$1.5 million of the federal ESSER II and \$4.5 million ESSER III funds as revenue in fiscal year 2022-23. An expenditure plan is required for the ESSER III. The District has also factored in the remaining one-time revenue from In Person Instruction (IPI) grant in the amount of \$191 thousand.

**Multi-Year Projections (MYP)**

The Multi-Year Projection (MYP) demonstrates that the OGSD will be able to meet its financial obligations for the two years subsequent to 2022-23. These multi-year financial projections are built using a complex set of financial assumptions that are constantly changing. The MYP is an important tool to utilize in multi-year planning and decision-making.

The MYP reflects the Governor's May Revision budget proposal which includes "full funding" of the LCFF. It should be noted that the COLA increase each year is offset by the projected enrollment loss. Based upon the 2022-23 Proposed Budget and the budget assumptions, OGSD is confronting structural operating deficits and requires transfers from the Special Reserve Fund to balance the general fund budget for all three years. OGSD will continue to assess operations to align expenditures to expected revenues and explore other options to generate revenues.

**Budget Assumptions: 2023-24 and 2024-25 (Year 2 and Year 3)**

Per the Department of Finance, the estimated COLA for Year 2 and Year 3 are 5.38% and 4.02%, respectively. All positions and allocations from the 2022-23 proposed budget are rolled forward and adjusted for the projected decline in student enrollment (as noted above). Current staffing ratios, removal of one-time revenues and expenditures, and estimated increases for step and/or column movement, as well as associated payroll related taxes, including the increase in STRS and PERS rate and CPI (Consumer Price Index), are included in the proposed 2022-23 budget and subsequent years.

<b>COMBINED GENERAL FUND</b>
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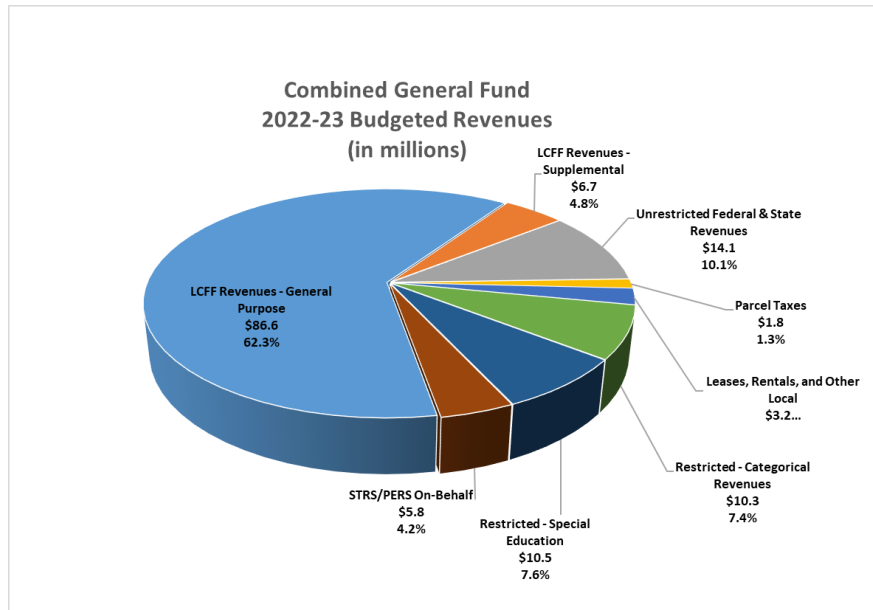
The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. LCFF revenue "Target" is calculated by a complex formula based on average daily attendance (ADA) by grade level multiplied by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

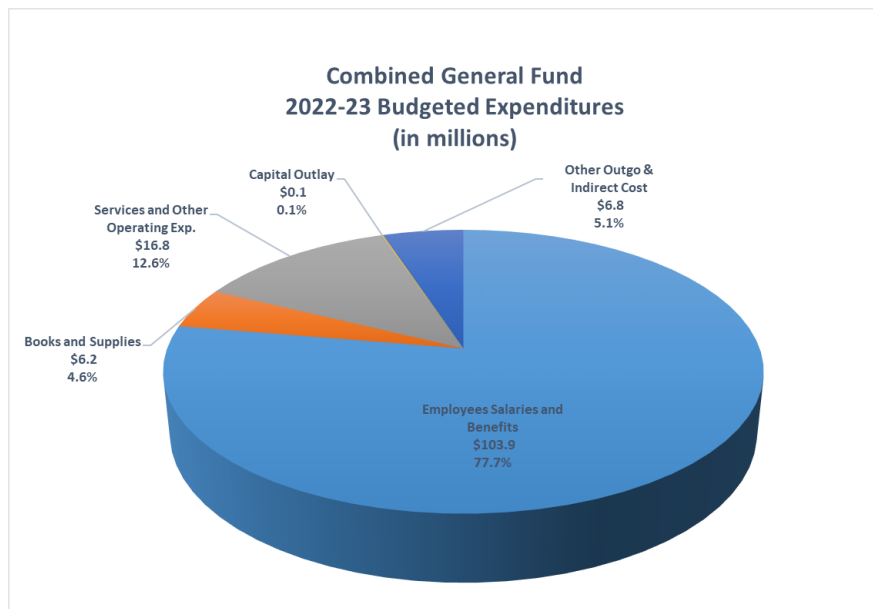
The Unduplicated Count Percentage is the ratio of pupils enrolled in the district who are low-income, English learners, and foster youth (unduplicated count) compared to total enrollment count. When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided. Oak Grove does not receive the Concentration Grant.

In addition to LCFF revenues, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, use of facilities, interest income,

and miscellaneous local sources. Total combined General Fund revenues is budgeted at \$138.9 million for 2022-23.



The District's expenditures, summarized in the next graph, are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures is budgeted at \$138.9 million. Employee salaries and benefits take up approximately 74.8% of total general fund expenditures.

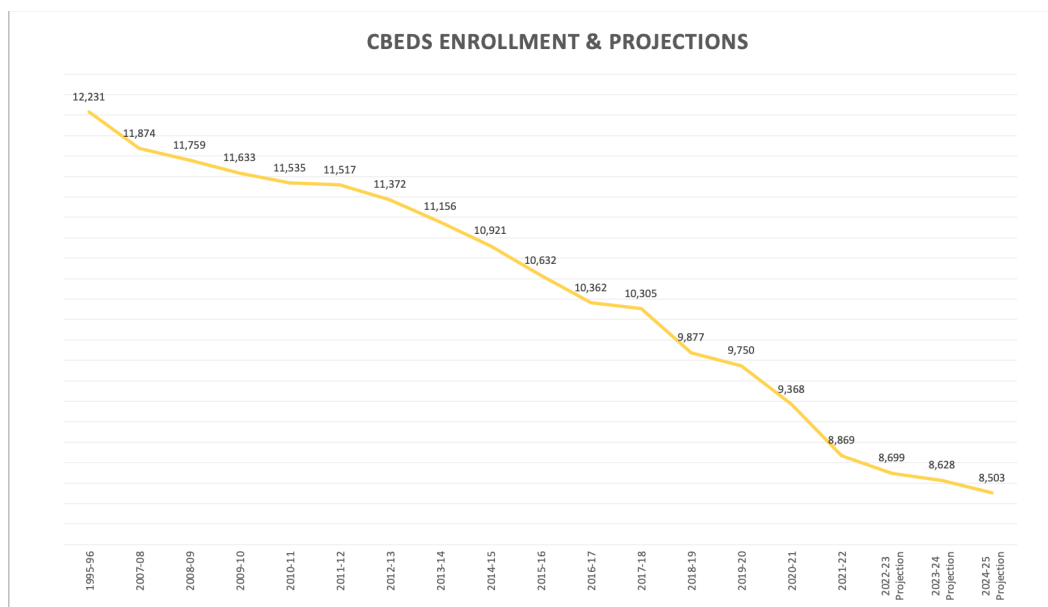


## ENROLLMENT

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. Several



new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections are per the demographer's report dated February 17, 2022.



While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.

As a result of COVID-19 pandemic and the transition to Distance Learning, attendance reporting was suspended for school year 2020-21. Therefore, LCFF entitlement for 2021-22 is based on the attendance reported for 2019-20. The combined enrollment loss in 2019-20 and 2020-21 of 1,234.19 ADA would impact LCFF allocations in 2022-23.

The Governor's May Revision proposed protection for declining enrollment, with LCFF revenues calculation based on the greater of the following average daily attendance (ADA) factors:

- Budget Year ADA, or
- Prior-year ADA, or
- Computed Average ADA of the Prior Three Years

As a result of the Governor's May Revision proposal, the District's 2022-23 budget is based on the computed average three-years loss of 411.40 ADA. This change in LCFF calculation protects the District from a loss of approximately \$8.5 million.

## STAFFING

**Certificated Salaries** are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay. Classroom staffing allocations for 2022-23 are in accordance to the following class sizes across the district:

Grade TK-3	24:1 (lowered from 27:1 in 2015-16, and 29:1 in 2012-13)
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district as of 2021-22)

**Classified Salaries** represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

**Employee Benefits** correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. The District pays approximately 96% of employee health benefit premiums on average for teachers.

It is important to note that even though the District received annual revenue increases with the implementation of LCFF in 2013-14, STRS and PERS expenditures combined have almost doubled in the same period. In addition to employee pension benefits, the District incurs other payroll taxes as shown in the following table.

			2022-23	2023-24	2024-25
Employer Payroll Tax	2013-14	2021-22	Budget	Projection	Projection
STRS *	8.2500%	16.9200%	19.1000%	19.1000%	19.1000%
PERS	11.4420%	22.9100%	25.3700%	25.2000%	24.6000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.5000%	0.2000%	0.2000%	0.2000%
Workers Comp *	1.8606%	2.0175%	2.0175%	2.0175%	2.0175%
* Certificated P/R Tax & Benefits	11.6106%	20.8875%	22.7675%	22.7675%	22.7675%
Classified P/R Tax & Benefits	21.0026%	33.0775%	35.2375%	35.0675%	34.4675%

### Staffing Change

At the time of budget development, no settlement had been reached for 2022-23 salaries and benefits for all bargaining units. The 2022-23 General Fund includes salaries and benefits for the 782.42 full time equivalent (FTE) in positions as follows:

2022-23 Proposed Budget				
	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total General Fund
<b>Certificated</b>				
1100 Teachers	350.10	3.80	79.40	433.30
1200 Certificated Pupil Support	13.25	1.00	9.75	24.00
1300 Certificated Administrator	27.80	2.20	2.00	32.00
1900 Other Certificated Salaries	1.00	0.00	2.00	3.00
<b>Total Certificated</b>	392.15	7.00	93.15	492.30
2021-22 Second Interim Budget Total Certificated	395.10	15.95	92.15	503.20
Change	(2.95)	(8.95)	1.00	(10.90)
2100 Instructional Aids	12.50	4.31	74.54	91.35
2200 Classified Support	88.64	7.20	0.00	95.84
2300 Classified Administrator	7.90	1.10	0.00	9.00
2400 Clerical and Office Salaries	57.25	1.38	2.63	61.25
2900 Other Classified Salaries	22.28	1.60	8.80	32.68
<b>Total Classified</b>	188.57	15.59	85.96	290.12
2021-22 First Interim Budget Total Classified	180.48	23.65	96.26	300.39
Change	8.09	(8.06)	(10.30)	(10.27)
<b>TOTAL FTE</b>	580.72	22.59	179.11	782.42

**OTHER EXPENDITURES**

The 2022-23 Budget excludes all one-time expenditures incurred in 2021-22, but also includes supplemental expenditures, reserved for targeted services for low-income children, English learners and foster children.

**COVID Relief Fund Spending** – the District budgeted \$6.5 million in one-time federal and state funding for COVID relief in the 2022-23 budget. OGSD incurred extraordinary expenses to increase facility cleaning, purchase protective equipment and supplies, and create programs to deal with student learning loss and expand learning opportunities for all.

**Materials and Supplies** - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Annual allocations for departments and schools have been reduced by 5% since 2017-18. Total general fund materials and supplies budget is \$6.2 million, a decrease of \$1.7 million from 2021-22 budget, which included carryovers and one-time expenditures from prior year.

**Services, Other Operating Expenses** represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are \$16.8 million, a decrease of \$2.9 million from 2021-22 budget primarily from excluding any 2021-22 carryovers in the budget year as well as reducing non-recurring expenditures.

**Capital Outlay** includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$100 thousand, a decrease of \$412 thousand from 2021-22 budget, to reflect the removal of the one-time All-Inclusive Playground Grant.

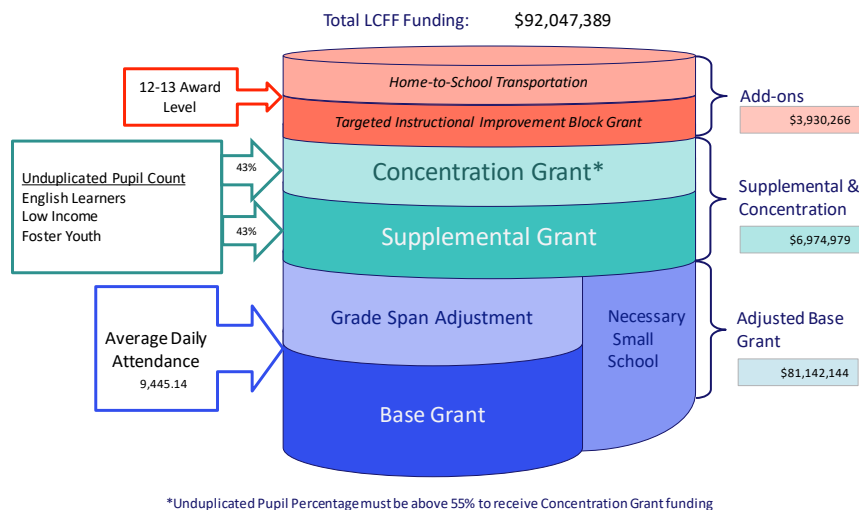
**Other Outgo** includes debt service payments, CNS transfers out, and tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. Tuition payments are for District students attending programs as written in their Individualized Education Plan (IEP). Total other outgo increased by a total of \$876 thousand, resulting primarily from a increase of total county tuition payments from 2021-22.

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**UNRESTRICTED GENERAL FUND**

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State aid, including funds from the Education Protection Account. Generally, the State apportionments amount to the difference between the District's LCFF entitlement amount and local property tax revenues. LCFF revenues of \$93.3 million account for approximately 83.1% of total unrestricted resources.



**Supplemental Grant** is allocated as part of the LCFF calculation, based on the unduplicated count of English Learners, Free and Reduce, and Foster Youth. Title 5, California Code of Regulations, sections 15494 through 15497.5 requires annual preparation and update of the Local Control and Accountability Plan (LCAP). Furthermore, section 15496(a) specifies the requirements related to expenditures of supplemental and concentration funds. The regulation specifies that supplemental and concentration funding must be used to “increase or improve services for unduplicated pupils as compared to services provided to all pupils”, and the amount/services provided for the unduplicated pupils must be proportional to the amount of funds apportioned each year. This means that a portion of the increase in LCFF revenues each year must be allocated proportionally for supplemental services.

Per clarification from the California Department of Education, Local Agency Systems Support Office, the use of supplemental or concentration funds to provide a general salary increase district-wide is not appropriate. The District would not be able to provide supporting research, experience, or educational theory to demonstrate how the use of these funds for general salary increase is the most effective in meeting the goals for unduplicated pupils.

Based on rolling average unduplicated count rate of 40.43% and 100% funding of LCFF entitlement, the minimum amount required for supplemental services is \$6.7 million in 2022-23, a decrease of \$290 thousand from 2021-22 reflecting the decrease in unduplicated count rate, despite the COLA increase. Expenditures for supplemental services are budgeted at \$7.8 million in 2022-23, including \$1.1 million carryover of unspent required set aside for 2021-22.

**Contributions to Restricted Programs** represent transfers from Unrestricted General Fund to underfunded programs such as Special Education. This category also includes the required transfer to the Restricted Routine Maintenance Account equal to 3% of total general fund expenditures, excluding the state's on-behalf-of-employer payments in the RRMA calculation.

The District offers fee based Preschool and Before/After School Extended (BASE) programs, which financial operations are accounted for in the restricted fund 63. For the first time since the initial investments in these programs, the General Fund will need to contribute \$178 thousand to supplement the shortfall in expected revenues.



Total contributions from Unrestricted General Fund are projected at \$23.7 million for 2022-23 as follows.

Restricted Routine Maintenance Account	\$ 3,665,955
Special Education	19,815,213
Preschool/BASE	\$ 177,951
<b>Total Contributions from Unrestricted G/F</b>	<b><u>\$ 23,659,119</u></b>

Net of the contributions to restricted programs and supplemental services, approximately \$81.9 million of total Unrestricted General Fund Revenues is available for district instructional and operational activities.

**Transportation** funding is no longer a restricted state categorical program, effective fiscal year 2013-14 with the implementation of LCFF. State funding for Home-to-School Transportation is now included in LCFF entitlement calculation. The entitlement amount of \$1,273,198 remained flat since 2013-14 with no annual COLA increases.

The District does not provide general home to school transportation, and busing is provided only for students with an IEP. The 2022-23 budget includes cost to operate 23 Special Ed bus routes, including 11 routes to county programs outside the district. The projected cost to operate the transportation program is as follows.

State Apportionment (incl. in LCFF) and Other Revenues	\$ 1,273,198
Total Transportation Program Cost	<u>(3,393,860)</u>
<b>Transportation Program Shortfall</b>	<b><u>\$ (2,120,662)</u></b>

**Indirect Cost** are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2022-23 approved indirect cost rate for most allowable categorical programs is 6.71% and 5.35% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% of indirect costs. For 2022-23, the Unrestricted General Fund is projected to recapture \$2.2 million of indirect costs from the restricted programs, including Supplemental, and \$214 thousand from CNS.

## UNRESTRICTED FUND BALANCE

Unrestricted General Fund ending fund balance is projected to be \$15.5 million. Approximately \$5.2 million of the unrestricted ending balance must be set aside for economic uncertainties, encumbrances and obligations, and other commitments and assignments. The District is also proposing to set aside \$4.0 million for future textbook adoptions. In addition, the District is reserving \$6.4 million in the event the state adopted budget for 2022-23 does not include all of the Governor's May Proposals for education. Unassigned Fund Balance is projected to be \$0 million at end of 2022-23 (see the table that follows).

2022-23 Proposed Budget	Gen Purpose Unrestricted	LCAP Supplemental	Unrestricted General Fund
<b>Beginning Fund Balance</b>	<b>\$ 6,690,363</b>	<b>\$ 1,886,214</b>	<b>\$ 8,576,577</b>
<u>Revenues:</u>			
LCFF Sources	86,596,935	6,684,427	93,281,362
Federal Revenues	125,000	-	125,000
State Revenues	13,959,683	-	13,959,683
Local Revenues	4,929,913	-	4,929,913
<b>Total Revenues</b>	<b>\$ 105,611,531</b>	<b>\$ 6,684,427</b>	<b>\$ 112,295,958</b>
<u>Expenditures:</u>			
Certificated Salaries	37,293,461	3,773,629	41,067,090
Classified Salaries	10,878,412	1,353,427	12,231,839
Employee STRS	7,041,757	495,174	7,536,931
Employee PERS	2,647,394	338,587	2,985,981
Other Employee Benefits	11,195,494	831,066	12,026,560
Books and Supplies	1,095,131	142,959	1,238,090
Services & Other Operating Exp	6,157,247	441,900	6,599,147
Capital Outlay	89,000		89,000
Other Outgo	50,000		50,000
Indirect Cost	(2,852,051)	459,274	(2,392,777)
<b>Total Expenditures</b>	<b>\$ 73,827,934</b>	<b>\$ 7,836,016</b>	<b>\$ 81,663,950</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$ 31,783,597</b>	<b>\$ (1,151,589)</b>	<b>\$ 30,632,008</b>
<u>Other Sources/Uses:</u>			
Transfer-In and Other Sources	-	-	-
Transfer-Out and Other Uses	(177,951)	-	(177,951)
Contributions - Unrestricted to Restricted GF	(23,481,168)	-	(23,481,168)
<b>Total Other Sources/Uses</b>	<b>\$ (23,659,119)</b>	<b>\$ -</b>	<b>\$ (23,659,119)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 8,124,478</b>	<b>\$ (1,151,589)</b>	<b>\$ 6,972,889</b>
<b>Ending Fund Balance</b>	<b>\$ 14,814,841</b>	<b>\$ 734,625</b>	<b>\$ 15,549,466</b>
<u>Components of Ending Fund Balance:</u>			
Reserve for Encumbrances & Liabilities	412,762	734,625	1,147,387
Reserve for Textbooks	4,000,000		4,000,000
Reserve for State Budget Adoption Differential	6,381,165		6,381,165
Designated for Economic Uncertainties	4,020,914		4,020,914
<b>Unassigned Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

**RESTRICTED GENERAL FUND**

Restricted programs or activities relating to the operation of educational programs are considered a part of ordinary operations and are accounted for in the general fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law.

2022-23 Proposed Budget	RRMA	Categoricals	Special Education	STRS/PERS On-Behalf	Restricted General Fund
<b>Beginning Fund Balance</b>	\$ 3,110,233	\$ 8,729,406	\$ 962,489	\$ -	\$ 12,802,127
<u>Revenues:</u>					
LCFF Sources	-	-	5,034,068	-	5,034,068
Federal Revenues	-	7,764,818	1,945,673	-	9,710,491
State Revenues	-	2,054,406	659,109	5,801,191	8,514,706
Local Revenues	-	458,602	2,897,878	-	3,356,480
<b>Total Revenues</b>	\$ -	\$ 10,277,826	\$ 10,536,728	\$ 5,801,191	\$ 26,615,745
<u>Expenditures:</u>					
Salaries & Benefits	1,265,262	2,091,410	18,685,648	5,801,191	27,843,511
Books and Supplies	181,500	4,522,659	288,196		4,992,355
Services & Other Operating Exp	1,584,530	5,232,298	3,380,579		10,197,407
Capital Outlay	11,000				11,000
Other Outgo			6,966,073		6,966,073
Indirect Cost	211,439	607,067	1,359,705		2,178,211
<b>Total Expenditures</b>	\$ 3,253,731	\$ 12,453,434	\$ 30,680,201	\$ 5,801,191	\$ 52,188,557
<b>Operating Surplus/(Deficit)</b>	\$ (3,253,731)	\$ (2,175,608)	\$ (20,143,473)	\$ -	\$ (25,572,812)
<u>Other Sources/Uses:</u>					
Transfer-In and Other Sources	-	-	-	-	-
Transfer-Out and Other Uses	-	-	-	-	-
Contribution to Routine Restricted Maintenance	3,665,955				3,665,955
Contribution to Special Education			19,815,213		19,815,213
<b>Total Other Sources/Uses</b>	\$ 3,665,955	\$ -	\$ 19,815,213	\$ -	\$ 23,481,168
<b>Net Change in Fund Balance</b>	\$ 412,224	\$ (2,175,608)	\$ (328,260)	\$ -	\$ (2,091,644)
<b>Ending Fund Balance</b>	\$ 3,522,457	\$ 6,553,798	\$ 634,229	\$ -	\$ 10,710,483
<u>Components of Ending Fund Balance:</u>					
Legally Restricted	3,522,457	6,553,798	634,229	-	10,710,483
<b>Unassigned Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**RESTRICTED ROUTINE MAINTENANCE ACCOUNT (RRMA)**

The purpose of the Restricted Routine Maintenance Account (RRMA) is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

Required contributions from Unrestricted General Fund must be at least 3.0% of total Adopted Budget expenditures, including other financing uses. Based on California School Accounting Manual Procedure 650, it is explicit that the RRMA shall be spent on activities for ongoing and major maintenance of buildings. Some items which may qualify under the term “ongoing and major maintenance” include maintenance workers, maintenance supplies, and indirect costs at the District’s approved rate. Custodial services are considered operational activities and cannot be paid from this fund. Fund balance for RRMA is projected to be \$3.5 million at end of 2022-23.

## RESTRICTED PROGRAMS /CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. The only State categorical programs remaining for the District are Restricted Lottery, After School Education and Safety (ASES), and Special Education. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal categorical programs include the Title programs and Medi-Cal Billing Option.

Federal categorical revenues are projected at \$7.8 million, including one-time ESSER funds. State categorical revenues are projected at \$2.1 million, and local grants are projected at \$459 thousand. The budget assumes the ending fund balance of \$6.6 million will remain legally restricted at end of 2022-23.

## SPECIAL EDUCATION

OGSD is a member of the South East Special Education Local Plan Area (SESELPA). Funding is apportioned through the SELPA from the federal, state, and local resources. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools.

Special education is highly regulated by the Federal Individuals with Disabilities Education Act, and the District risks lawsuits and sanctions if the Individualized Education Program (IEP) process is not followed. Although district staff continues to review programs to contain costs, Federal regulations require local education agencies to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort), which limits the District's ability to reduce expenditures in this area.

*The District **does not** receive LCFF Funding for preschool students in Special Day Classes.*

The Governor's proposed increased funding for Special Ed is included in the 2022-23 budget. All programs and the number of special needs students are assumed to continue the same as in prior year 2021-22. The District currently provides specialized instruction and services for 973 students. As mentioned in the Enrollment Section, the number of students receiving specialized education has increased over the years even as total enrollment has declined. Special Ed student population is projected at 11.2% of total enrollment for 2022-23.

The 2022-23 Budget includes operations for 32 special day classes (SDC):

- 14 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 5 classes for the autistic
- 8 classes for pre-school aged students, including 2 autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), applied behavioral analysis (ABA), and other related services to students in the general education and special day classes.



District Special Ed staff work hard to contain costs, but the costs of sending students to County of Office of Education programs and non-public schools are entirely out of their control. The District created new

*Total COE excess cost is  
\$6,966,073*

*Average per pupil cost  
is \$124,394*

self-contained classes and specialized services in the last two years to keep students in district and have greater control over expenditures. For the 2022-23 budget, approximately 56 students will be sent to programs operated by the County Office of Education (COE) and 16 students to non-public schools (NPS). The per-pupil cost of the COE program is approximately \$57 thousand to \$77 thousand per year and

approximately \$41 to \$137 thousand for an NPS.

*Total NPS budget is  
\$1,624,728*

*Average per pupil cost is  
\$101,547*

For 2022-23, the cost to operate special education is \$30.7 million and the District will only receive \$10.5 million from federal, state and local sources. The Unrestricted General Fund will have to transfer in \$19.8 million (65.0% of total Special Ed expenditures) to cover the funding shortfall.

## CASHFLOW

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The District has been fortunate to have adequate cash from restricted funds for temporary inter-fund borrowings during months where cash inflow is less than cash outflow. The General Fund may borrow up to 85.0% of a restricted fund's available balance within the year. The District does not anticipate a need to issue any Tax Revenue Anticipation Notes (TRANs) for short-term borrowings in 2022-2023.

**OTHER RESTRICTED FUNDS**

In addition to the General Fund, the District also maintains other funds that are restricted by law and function. These funds are not available for District operations. The District is not required to prepare multi-year projections budget for the restricted funds. All restricted funds are projected to end fiscal year 2022-23 with positive fund balances.

2022-23 Proposed Budget	Cafeteria Fund 13	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40	Other Enterprise Fund 63	Self-Insurance Fund 67	BIRF Fund 51
<b>Beginning Fund Balance</b>	\$ 1,992,702	\$ 28,382,459	\$ 234,408	\$ 17,237,788	\$ 291,666	\$ 3,113,272	\$ 14,106,092
<b>Revenues:</b>							
Federal Revenues	4,484,925	-	-	-	-	-	122,531
State Revenues	352,405	-	-	-	-	-	15,066,819
Local Revenues	3,000	100,000	29,000	250,000	2,562,000	2,000,391	30,707
<b>Total Revenues</b>	<b>\$ 4,840,330</b>	<b>\$ 100,000</b>	<b>\$ 29,000</b>	<b>\$ 250,000</b>	<b>\$ 2,562,000</b>	<b>\$ 2,000,391</b>	<b>\$ 15,220,057</b>
<b>Expenditures:</b>							
Salaries & Benefits	1,952,006	28,896	-	-	2,497,746	1,679,327	-
Books and Supplies	35,000	-	-	-	85,100	-	-
Services & Other Operating Exp	2,030,624	212,018	12,750	-	448,771	-	-
Capital Outlay	-	7,200,000	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-
Indirect Cost	214,566	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,232,196</b>	<b>\$ 7,440,914</b>	<b>\$ 12,750</b>	<b>\$ -</b>	<b>\$ 3,031,617</b>	<b>\$ 1,679,327</b>	<b>\$ 15,521,712</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$ 608,134</b>	<b>\$ (7,340,914)</b>	<b>\$ 16,250</b>	<b>\$ 250,000</b>	<b>\$ (469,617)</b>	<b>\$ 321,064</b>	<b>\$ (301,655)</b>
<b>Other Sources/Uses:</b>							
Transfer-In and Other Sources	-	-	-	-	177,951	-	-
Transfer-Out and Other Uses	-	-	-	-	-	-	-
<b>Total Other Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,951</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 608,134</b>	<b>\$ (7,340,914)</b>	<b>\$ 16,250</b>	<b>\$ 250,000</b>	<b>\$ (291,666)</b>	<b>\$ 321,064</b>	<b>\$ (301,655)</b>
<b>Ending Fund Balance</b>	<b>\$ 2,600,836</b>	<b>\$ 21,041,545</b>	<b>\$ 250,658</b>	<b>\$ 17,487,788</b>	<b>\$ 0</b>	<b>\$ 3,434,336</b>	<b>\$ 13,804,437</b>

**SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects.

**Fund 13 Cafeteria Fund** accounts for activities and operations of Child Nutrition Services (CNS). Primary funding sources are federal and state reimbursements for Free and Reduced Price Meals. In the recent past years, CNS operated at a deficit and required contributions from the General Fund due to declining enrollment and decreasing meal participation. The District plans to restructure food service schedules and increase meal per labor hours as needed to reflect meal participation.

**CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by other funds.

**Fund 21 Building Fund** exists primarily to account separately for proceeds and uses from the sale of bonds, and may not be used for any purposes other than those for which the bonds are issued. OGSD's 2008 Measure S activities are accounted for in this Fund.

**Fund 25 Capital Facilities Fund (Developer Fees)** is used to account for monies received from fees levied on developers or other agencies as a condition of approving a development.

**Fund 40 Capital Outlay** exists primarily to provide for the accumulation of funds for capital outlay purposes, and to account for capital projects that are not restricted to fund 21 or fund 25. The current OGSD fund balance in this fund is the result of the sale of Calero site and revenues from development mitigation

agreements. The District has relied on Fund 40 to supplement General Fund operations and invest in new programs since 2017-18; the fund is expected to last through 2024-25 as per current proposed budget.

### **PROPRIETARY FUNDS**

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district, normally on a full cost-recovery basis. Proprietary funds are intended to be self-supporting.

**Fund 63 Enterprise Fund** is used to account for operations of the District's Before and After School Education (BASE) program and the fee based Preschool program. For the first time since initial investment, the General Fund will have to contribute \$178 thousand in 2022-23 to supplement the preschool program operations.

**Fund 67 Self-Insurance Fund** is maintained to provide future payments on the District's obligations for employee dental and vision coverage.

### **DEBT SERVICE FUNDS**

Debt service funds are used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt.

**Fund 51 Bond Interest and Redemption Fund** is maintained by the county treasurer from taxes levied by the county controller for the repayment of bonds issued by the District. District staff receives financial information from the County, and has no control over activities in this fund.

## **MULTI-YEAR PROJECTIONS – GENERAL FUND**

Under the Education Code (Section 42131), all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. Other revenue assumptions are per School Services of California.

Revenue projections for 2023-24 (Year 2) and 2024-25 (Year 3) are based on the following factors:

- LCFF revenue COLA increase of 5.38% and 4.02% for Year 2 and Year 3 respectively
- Funded ADA would decrease by 464.05 in Year 2 and decrease by 485.93 in Year 3
- No new state or federal assistance is projected
- Contributions to Special Education will increase by \$145 thousand in Year 2 and an additional \$209 thousand in Year 3

Expenditure projections for Year 2 and Year 3 are based on the following factors:

- Staffing level corresponding to projected enrollments
- Estimated step increases as per the District's position control system
- Certificated employee pension STRS rate of 19.10% is projected to remain the same in the following two years
- Classified employee pension PERS rate is projected to decline slightly to 25.20% and to 24.60% in Year 2 and Year 3 respectively
- Provisions have not been made for collective bargaining settlements or natural attritions as of time of 2022-23 budget preparation
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures

Description	2022-23 Proposed Budget	2023-24 Projected	2024-25 Projected
Beginning Fund Balance, Actual and Projected	\$ 21,378,704	\$ 26,259,949	\$ 20,126,309
<b>Revenues:</b>			
LCFF Entitlement - General Purpose	86,596,935	86,550,780	84,998,509
LCFF Entitlement - Supplemental Services	6,684,427	6,690,609	6,529,237
LCFF Special Ed Taxes	5,034,068	5,034,068	5,034,068
Federal Revenue	9,835,491	3,804,691	3,804,691
Other State Revenue	22,474,389	9,807,659	9,804,294
Other Local Revenue	8,286,393	8,395,584	8,515,938
<b>Total Revenue/Other Income</b>	<b>\$ 138,911,703</b>	<b>\$ 120,283,391</b>	<b>\$ 118,686,737</b>
<b>Expenditures</b>			
Employee Salaries and Benefits	103,919,394	104,132,561	103,684,477
Books and Supplies	6,230,445	2,618,412	2,622,612
Services, Other Operating Expenditures	16,796,554	12,736,594	12,757,394
Capital Outlay	100,000	146,094	192,188
Other Outgo	7,198,631	7,020,680	7,020,680
Direct Support/Indirect Costs/TSF's Out	(214,566)	(237,310)	(237,310)
<b>Total Expenditures/Other Outgo</b>	<b>\$ 134,030,458</b>	<b>\$ 126,417,031</b>	<b>\$ 126,040,041</b>
<b>Operating Surplus/(Deficit)</b>	<b>\$ 4,881,245</b>	<b>\$ (6,133,640)</b>	<b>\$ (7,353,304)</b>
Transfers-In from Special Reserve	-	-	6,515,339
<b>Ending Fund Balance</b>	<b>\$ 26,259,949</b>	<b>\$ 20,126,309</b>	<b>\$ 19,288,343</b>
Legally Restricted Balance	10,710,481	11,114,683	10,518,885
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 15,549,468</b>	<b>\$ 9,011,626</b>	<b>\$ 8,769,458</b>
<b>Components of Ending Fund Balance</b>			
Designated for Economic Uncertainties	4,020,914	3,792,511	3,781,201
Inventories, Prepaid, Revolving Fund	54,250	38,522	38,522
LCAP Supplemental Services	734,625	734,625	734,625
Early Retirement Program	358,512	263,374	215,107
Reserve for Textbook Adoption	4,000,000	4,000,000	4,000,000
Reserve for State Budget Adoption Differential	6,381,165	182,592	-
<b>Undesignated/Unappropriated</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

## CONCLUSION

As a result of the Governor's proposed protection for declining enrollment, fully funded COLA, and one-time discretionary grant, the District will be able to file a positive certification for the 2022-23. The administrative team continues to look for opportunities to maintain a balanced budget, while striving to prioritize employee compensations.



Oak Grove School District  
Multi-Year Projection - Combined General Fund  
2021-22 Estimated Actuals & 2022-23 Proposed Budget

Description	2021-22 Estimated Actuals Budget	2022-23 Proposed Budget	2023-24 Projected	2024-25 Projected
Beginning Fund Balance, Actual and Projected	\$ 18,782,611	\$ 21,378,704	\$ 26,259,949	\$ 20,126,309
<b>Revenues:</b>				
LCFF Entitlement - General Purpose	85,072,410	86,596,935	86,550,780	84,998,509
LCFF Entitlement - Supplemental Services	6,974,979	6,684,427	6,690,609	6,529,237
LCFF Special Ed Taxes	5,018,675	5,034,068	5,034,068	5,034,068
Federal Revenue	15,326,414	9,835,491	3,804,691	3,804,691
Other State Revenue	16,515,957	22,474,389	9,807,659	9,804,294
Other Local Revenue	9,930,202	8,286,393	8,395,584	8,515,938
Total Revenue/Other Income	\$ 138,838,637	\$ 138,911,703	\$ 120,283,391	\$ 118,686,737
<b>Expenditures</b>				
Certificated Salaries	51,123,720	50,828,018	51,143,200	50,792,841
Classified Salaries	17,490,948	17,907,342	17,872,716	18,095,309
Employee Benefits	33,360,841	35,184,034	35,116,645	34,796,327
Books and Supplies	7,951,174	6,230,445	2,618,412	2,622,612
Services, Other Operating	19,694,256	16,796,554	12,736,594	12,757,394
Capital Outlay	512,445	100,000	146,094	192,188
Other Outgo	6,322,947	7,198,631	7,020,680	7,020,680
Direct Support/Indirect Costs/TSF's Out	(213,786)	(214,566)	(237,310)	(237,310)
Total Expenditures/Other Outgo	\$ 136,242,545	\$ 134,030,458	\$ 126,417,031	\$ 126,040,041
<b>Operating Surplus/(Deficit)</b>	<b>\$ 2,596,092</b>	<b>\$ 4,881,245</b>	<b>\$ (6,133,640)</b>	<b>\$ (7,353,304)</b>
Transfers-In from Special Reserve	-	-	-	6,515,339
<b>Ending Fund Balance</b>	<b>\$ 21,378,704</b>	<b>\$ 26,259,949</b>	<b>\$ 20,126,309</b>	<b>\$ 19,288,343</b>
Legally Restricted Balance	12,802,126	10,710,481	11,114,683	10,518,885
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 8,576,578</b>	<b>\$ 15,549,468</b>	<b>\$ 9,011,626</b>	<b>\$ 8,769,458</b>
<b>Components of Ending Fund Balance</b>				
Designated for Economic Uncertainties	4,087,276	4,020,914	3,792,511	3,781,201
Inventories, Prepaid, Revolving Fund	244,286	54,250	38,522	38,522
LCAP Supplemental Services	1,886,214	734,625	734,625	734,625
Early Retirement Program	432,363	358,512	263,374	215,107
Reserve for Textbook Adoption	-	4,000,000	4,000,000	4,000,000
Reserve for State Budget Adoption Differential	-	6,381,165	182,592	-
<b>Undesignated/Unappropriated</b>	<b>1,926,438</b>	<b>0</b>	<b>0</b>	<b>0</b>

Oak Grove School District  
Oak Grove School District

FY 2021-22 Estimated Actuals

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	9,597,827	-	9,597,827	427,315	10,025,141	8,757,470	9,184,785	18,782,612
LCFF FUNDING FORMULA	92,047,389	-	92,047,389	5,018,675	97,066,064	-	5,018,675	97,066,064
FEDERAL REVENUE	150,000	-	150,000	2,003,055	2,153,055	13,173,359	15,176,414	15,326,414
OTHER STATE REVENUE	1,849,522	-	1,849,522	1,809,722	3,659,244	12,856,713	14,666,435	16,515,957
OTHER LOCAL REVENUE	3,206,768	1,778,190	4,984,958	2,309,082	7,294,040	2,636,162	4,945,244	9,930,202
CONTRIBUTION TO RRM	(3,748,907)	-	(3,748,907)	-	(3,748,907)	3,748,907	-	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	-	-
CONTRIBUTION TO SPECIAL ED	(19,592,464)	-	(19,592,464)	19,592,464	-	-	19,592,464	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	-	-	-	-	-	-	-	-
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>74,784,748</b>	<b>1,778,190</b>	<b>76,562,938</b>	<b>30,732,998</b>	<b>107,295,936</b>	<b>31,542,701</b>	<b>62,275,699</b>	<b>138,838,637</b>
Projected total funds available	84,382,575	1,778,190	86,160,765	31,160,313	117,321,077	40,300,172	71,460,484	157,621,249
CERTIFICATED SALARIES	39,899,284	407,041	40,306,325	8,221,160	48,527,485	2,596,235	10,817,395	51,123,720
CLASSIFIED SALARIES	9,378,543	561,339	9,939,882	4,238,231	14,178,113	3,312,835	7,551,066	17,490,948
EMPLOYEE BENEFITS	20,532,127	345,517	20,877,644	5,241,660	26,119,304	7,241,537	12,483,197	33,360,841
BOOKS AND SUPPLIES	1,175,589	185,628	1,361,217	208,330	1,569,547	6,381,627	6,589,957	7,951,174
SERVICES, OTHER OPERATING	7,326,668	276,820	7,603,488	4,693,488	12,296,976	7,397,280	12,090,768	19,694,256
CAPITAL OUTLAY	63,675	-	63,675	-	63,675	448,770	-	512,445
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	52,824	1,845	54,669	6,268,278	6,322,947	-	6,268,278	6,322,947
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>								
DIRECT SUPPORT/INDIRECT COSTS	(2,622,712)	-	(2,622,712)	1,326,677	(1,296,035)	1,082,249	2,408,926	(213,786)
<b>Projected Total Expenditures/Other Outgo</b>	<b>75,805,997</b>	<b>1,778,190</b>	<b>77,584,187</b>	<b>30,197,824</b>	<b>107,782,011</b>	<b>28,460,534</b>	<b>58,658,358</b>	<b>136,242,545</b>
Projected REV Greater (Less) Than EXP	(1,021,249)	-	(1,021,249)	535,174	(486,075)	3,082,168	3,617,342	2,596,093
<b>ENDING BALANCE</b>	<b>8,576,577</b>	<b>-</b>	<b>8,576,577</b>	<b>962,489</b>	<b>9,539,066</b>	<b>11,839,637</b>	<b>12,802,126</b>	<b>21,378,703</b>
UNRESTRICTED RESERVE Without Cuts			6,013,714					
Reserve as Percent (%) of Total Expense			4.41%					
PCT Reserve Required			3.00%					
AMT Reserve Required			4,087,276					
<b>MORE (LESS THAN) REQ'D</b>			<b>1,926,438</b>					
Portion of Unrestricted Fund Balance Reserved for...								
Parcel Tax Reserve								
Early Retirement Program			432,363					
LCAP Supplemental Services			1,886,214					
Reserve for Textbook Adoption								
Inventories, Prepaid and Revolving Fund		2,562,863	244,286					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that is the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.



Oak Grove School District  
Oak Grove School District

FY 2022-23 Proposed Budget

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	8,576,577	-	8,576,577	962,489	9,539,066	11,839,637	12,802,126	21,378,703
LCFF FUNDING FORMULA	93,281,362	-	93,281,362	5,034,068	98,315,430	-	5,034,068	98,315,430
FEDERAL REVENUE	125,000	-	125,000	1,945,673	2,070,673	7,764,818	9,710,491	9,835,491
OTHER STATE REVENUE	13,959,683	-	13,959,683	659,109	14,618,792	7,855,597	8,514,706	22,474,389
OTHER LOCAL REVENUE	3,151,723	1,778,190	4,929,913	2,897,878	7,827,791	458,602	3,356,480	8,286,393
CONTRIBUTION TO RRM	(3,665,955)	-	(3,665,955)	-	(3,665,955)	-	3,665,955	-
CONTRIBUTION TO CATEGORICAL PGMS	-	-	-	-	-	-	-	-
CONTRIBUTION TO SPECIAL ED	(19,815,213)	-	(19,815,213)	19,815,213	-	-	19,815,213	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	-	-	-	-	-	-	-	-
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>87,036,600</b>	<b>1,778,190</b>	<b>88,814,790</b>	<b>30,351,941</b>	<b>119,166,731</b>	<b>19,744,972</b>	<b>50,096,913</b>	<b>138,911,703</b>
Projected total funds available	95,613,177	1,778,190	97,391,367	31,314,430	128,705,797	31,584,609	62,899,039	160,290,406
CERTIFICATED SALARIES	40,625,173	441,917	41,067,090	8,657,711	49,724,801	1,103,217	9,760,928	50,828,018
CLASSIFIED SALARIES	11,658,391	573,448	12,231,839	4,337,832	16,569,671	1,337,671	5,675,503	17,907,342
EMPLOYEE BENEFITS	22,384,355	392,599	22,776,954	5,690,105	28,467,059	6,716,975	12,407,080	35,184,034
BOOKS AND SUPPLIES	1,176,840	61,250	1,238,090	288,196	1,526,286	4,704,159	4,992,355	6,230,445
SERVICES, OTHER OPERATING	6,294,778	304,369	6,599,147	3,380,579	9,979,726	8,816,828	10,197,407	16,796,554
CAPITAL OUTLAY	89,000	-	89,000	-	89,000	11,000	11,000	100,000
Transfers	177,951	-	177,951	-	177,951	-	-	177,951
OTHER OUTGO	50,000	4,607	54,607	6,966,073	7,020,680	-	6,966,073	7,020,680
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>								
DIRECT SUPPORT/INDIRECT COSTS	(2,392,777)	-	(2,392,777)	1,359,705	(1,033,072)	818,506	2,178,211	(214,566)
<b>Projected Total Expenditures/Other Outgo</b>	<b>80,063,711</b>	<b>1,778,190</b>	<b>81,841,901</b>	<b>30,680,201</b>	<b>112,522,102</b>	<b>21,508,356</b>	<b>52,188,557</b>	<b>134,030,458</b>
Projected REV Greater (Less) Than EXP	6,972,889	-	6,972,889	(328,260)	6,644,629	(1,763,384)	(2,091,644)	4,881,246
<b>ENDING BALANCE</b>	<b>15,549,466</b>	<b>-</b>	<b>15,549,466</b>	<b>634,229</b>	<b>16,183,695</b>	<b>10,076,252</b>	<b>10,710,481</b>	<b>26,259,947</b>
UNRESTRICTED RESERVE Without Cuts								
Reserve as Percent (%) of Total Expense			4,020,915					
PCT Reserve Required			3.00%					
AMT Reserve Required			3.00%					
MORE (LESS THAN) REQ'D			4,020,914					
Portion of Unrestricted Fund Balance Reserved for...			0					
Early Retirement Program								
Reserve for State Budget Adoption Differential			358,512					
LCAP Supplemental Services			6,381,165					
Reserve for Textbook Adoption			734,625					
Inventories, Prepaid and Revolving Fund			4,000,000					
			11,528,551					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that is the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



2021-22 Estimated Actuals & 2022-23 Proposed Budget  
Oak Grove School District

FY 2023-24 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	15,549,466	-	15,549,466	634,229	16,183,695	10,076,252	10,710,481	26,259,947
LCFF FUNDING FORMULA	93,241,389	-	93,241,389	5,034,068	98,275,457	-	5,034,068	98,275,457
FEDERAL REVENUE	125,000	-	125,000	1,945,673	2,070,673	1,734,018	3,679,691	3,804,691
OTHER STATE REVENUE	1,769,779	-	1,769,779	659,109	2,428,888	7,378,771	8,037,880	9,807,659
OTHER LOCAL REVENUE	3,260,914	1,778,190	5,039,104	2,897,878	7,936,982	458,602	3,356,480	8,395,584
CONTRIBUTION TO RRM	(3,665,955)	-	(3,665,955)	-	(3,665,955)	-	3,665,955	-
CONTRIBUTION TO CATEGORICAL PGMS	-	-	-	-	-	-	-	-
CONTRIBUTION TO SPECIAL ED	(19,959,738)	-	(19,959,738)	19,959,738	-	-	19,959,738	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	-	-	-	-	-	-	-	-
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	74,771,389	1,778,190	76,549,579	30,496,466	107,046,045	13,237,346	43,733,812	120,283,391
Projected total funds available	90,320,855	1,778,190	92,099,045	31,130,695	123,229,740	23,313,598	54,444,293	146,543,338
CERTIFICATED SALARIES	41,104,732	441,917	41,546,649	8,852,015	50,398,664	744,536	9,596,551	51,143,200
CLASSIFIED SALARIES	11,847,981	573,448	12,421,429	4,403,271	16,824,700	1,048,016	5,451,287	17,872,716
EMPLOYEE BENEFITS	22,450,755	392,599	22,843,354	5,785,646	28,629,000	6,487,645	12,273,291	35,116,645
BOOKS AND SUPPLIES	1,541,840	65,450	1,607,290	109,321	1,716,611	901,801	1,011,122	2,618,412
SERVICES, OTHER OPERATING	6,059,335	300,169	6,359,504	3,043,179	9,402,683	3,333,911	6,377,090	12,736,594
CAPITAL OUTLAY	135,094	-	135,094	-	135,094	11,000	11,000	146,094
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	50,000	4,607	54,607	6,966,073	7,020,680	-	6,966,073	7,020,680
Resolution No 1341-06/20 to Identify Budget Reductions	-	-	-	-	-	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	(1,880,505)	-	(1,880,505)	1,336,961	(543,544)	306,234	1,643,195	(237,310)
Projected Total Expenditures/Other Outgo	81,309,232	1,778,190	83,087,422	30,496,466	113,583,888	12,833,143	43,329,609	126,417,031
Projected REV Greater (Less) Than EXP	(6,537,843)	-	(6,537,843)	-	(6,537,843)	404,203	404,204	(6,133,640)
ENDING BALANCE	9,011,623	-	9,011,623	634,229	9,645,852	10,480,454	11,114,683	20,126,306
UNRESTRICTED RESERVE Without Cuts	-	-	3,792,511	-	-	-	-	-
Reserve as Percent (%) of Total Expense	-	-	3.00%	-	-	-	-	-
PCT Reserve Required	-	-	3.00%	-	-	-	-	-
AMT Reserve Required	-	-	3,792,511	-	-	-	-	-
MORE (LESS THAN) REQ'D	-	-	0	-	-	-	-	-
Portion of Unrestricted Fund Balance Reserved for...	-	-	-	-	-	-	-	-
Early Retirement Program	-	-	263,374	-	-	-	-	-
Reserve for State Budget Adoption Differential	-	-	182,592	-	-	-	-	-
LCAP Supplemental Services	-	Sum FundBal RES	734,625	-	-	-	-	-
Reserve for Textbook Adoption	-	-	4,000,000	-	-	-	-	-
Inventories, Prepaid and Revolving Fund	-	5,219,112	38,522	-	-	-	-	-

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.



2021-22 Estimated Actuals & 2022-23 Proposed Budget  
Oak Grove School District

FY 2024-25 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	9,011,623	-	9,011,623	634,229	9,645,852	10,480,454	11,114,683	20,126,306
LOFF FUNDING FORMULA	91,527,746	-	91,527,746	5,034,068	96,561,814	-	5,034,068	96,561,814
FEDERAL REVENUE	125,000	-	125,000	1,945,673	2,070,673	1,734,018	3,679,691	3,804,691
OTHER STATE REVENUE	1,766,414	-	1,766,414	659,109	2,425,523	7,378,771	8,037,880	9,804,294
OTHER LOCAL REVENUE	3,381,268	1,778,190	5,159,458	2,897,878	8,057,336	458,602	3,356,480	8,515,938
CONTRIBUTION TO RRM	(3,665,955)		(3,665,955)		(3,665,955)		3,665,955	-
CONTRIBUTION TO CATEGORICAL PGMS	1,000,000		1,000,000		1,000,000	(1,000,000)		-
CONTRIBUTION TO SPECIAL ED	(20,168,533)		(20,168,533)	20,168,533			20,168,533	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-		-	-
TSF's In	6,515,339	-	6,515,339	-	6,515,339	-	-	6,515,339
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
<b>Projected Total Revenue/Other Income</b>	<b>80,481,279</b>	<b>1,778,190</b>	<b>82,259,469</b>	<b>30,705,261</b>	<b>112,964,730</b>	<b>12,237,346</b>	<b>42,942,607</b>	<b>125,202,076</b>
Projected total funds available	89,492,902	1,778,190	91,271,092	31,339,490	122,610,581	22,717,800	54,057,290	145,328,382
CERTIFICATED SALARIES	40,651,610	441,917	41,093,527	8,954,778	50,048,305	744,536	9,699,314	50,792,841
CLASSIFIED SALARIES	11,991,364	573,448	12,564,812	4,482,481	17,047,293	1,048,016	5,530,497	18,095,309
EMPLOYEE BENEFITS	22,103,615	392,599	22,496,214	5,812,468	28,308,682	6,487,645	12,300,113	34,796,327
BOOKS AND SUPPLIES	1,541,840	69,650	1,611,490	109,321	1,720,811	901,801	1,011,122	2,622,612
SERVICES, OTHER OPERATING	6,084,335	295,969	6,380,304	3,043,179	9,423,483	3,333,911	6,377,090	12,757,394
CAPITAL OUTLAY	181,188	-	181,188	-	181,188	11,000	11,000	192,188
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	50,000	4,607	54,607	6,966,073	7,020,680	-	6,966,073	7,020,680
<b>Resolution No. 1341-06/20 to Identify Budget Reductions</b>								
DIRECT SUPPORT/INDIRECT COSTS	(1,880,505)	-	(1,880,505)	1,336,961	(543,544)	306,234	1,643,195	(237,310)
<b>Projected Total Expenditures/Other Outgo</b>	<b>80,723,447</b>	<b>1,778,190</b>	<b>82,501,637</b>	<b>30,705,261</b>	<b>113,206,898</b>	<b>12,833,143</b>	<b>43,538,404</b>	<b>126,040,041</b>
Projected REV Greater (Less) Than EXP	(242,169)	-	(242,169)	-	(242,169)	(595,797)	(595,797)	(837,965)
<b>ENDING BALANCE</b>	<b>8,769,455</b>	<b>-</b>	<b>8,769,455</b>	<b>634,229</b>	<b>9,403,683</b>	<b>9,884,656</b>	<b>10,518,885</b>	<b>19,288,340</b>
UNRESTRICTED RESERVE Without Cuts			3,781,201					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,781,201					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services			215,107					
Reserve for Textbook Adoption		Sum FundBal RES	734,625					
Inventories, Prepaid and Revolving Fund		4,988,253	38,522					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

**Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.**

**Note:** Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.



**Note:** Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.

Oak Grove School District  
Multi-Year Projection - Assumptions  
2021-22 Estimated Actuals & 2022-23 Proposed Budget

Description	2021-22 Estimated Actuals Budget	2022-23 Proposed Budget	2023-24 Projected	2024-25 Projected
<b>REVENUES:</b>				
<b>Local Control Funding Formula (LCFF)</b>				
Projected COLA & Augmentation	5.07%	6.56%	5.38%	4.02%
Projected "Funded" COLA	5.07%	6.56%	5.38%	4.02%
Unduplicated Count Percentage (rolling 3-year avg)	42.98%	40.43%	40.49%	40.27%
<b>LCFF Apportionment per ADA</b>				
LCFF General Purpose	\$ 9,007	\$ 9,586	\$ 10,099	\$ 10,514
LCFF Supplemental Grant	\$ 738	\$ 740	\$ 781	\$ 808
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 9,745</b>	<b>\$ 10,326</b>	<b>\$ 10,880</b>	<b>\$ 11,322</b>
<b>Enrollment &amp; ADA</b>				
District Enrollment	8,824	8,699	8,628	8,503
LCFF ADA (including COE) - 3 PY average	9,445.14	9,033.74	8,569.69	8,083.77
<b>Mandated Cost Block Grant</b>				
Per ADA Allocation	\$ 32.79	\$ 34.54	\$ 35.79	\$ 37.09
Estimated Block Grant Amount	\$ 308,726	\$ 282,025	\$ 300,432	\$ 308,803
<b>One Time Discretionary Grant</b>				
Per ADA Allocation	\$0	\$1,500	\$0	\$0
Estimated Grant Amount	-	12,181,905	-	-
<b>Lottery Apportionment per ADA</b>				
Unrestricted Lottery	\$163.00	\$163.00	\$163.00	\$163.00
Restricted Lottery - Proposition 20	\$65.00	\$65.00	\$65.00	\$65.00
<b>EXPENDITURES:</b>				
<b>Staffing:</b>				
TK-3 Class Size	24:1	24:1	24:1	24:1
<b>Net Change in Staffing due to Enrollment, Class Size, and removal of Temporary Positions:</b>				
Certificated	Included	Included	-2.0 FTE	-4.0 FTE
Classified	Included	Included	-4.31 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	Included	1,372,003	1,005,427

Oak Grove School District  
Multi-Year Projection - Assumptions  
2021-22 Estimated Actuals & 2022-23 Proposed Budget

Description	2021-22 Estimated Actuals Budget	2022-23 Proposed Budget	2023-24 Projected	2024-25 Projected
<b>Benefit Rates</b>				
STRS Employer Rate	16.920%	19.100%	19.100%	19.100%
PERS Employer Rate	22.910%	25.370%	25.200%	24.600%
Certificated Statutory Benefits Rate	3.97%	4.10%	4.10%	4.10%
Classified Statutory Benefits Rate	10.17%	10.30%	10.30%	10.30%
<b>Health &amp; Welfare Cap</b>				
OGEA Health & Welfare Maximum Cap	\$26,930	\$26,930	\$26,930	\$26,930
CSEA Health & Welfare Maximum Cap	\$19,896	\$19,896	\$19,896	\$19,896
AFSME Health & Welfare Maximum Cap	\$12,096	\$12,096	\$12,096	\$12,096
OGMA Health & Welfare Maximum CAP	\$27,788	\$27,788	\$27,788	\$27,788
<b>Other Post Employment Benefits (OPEB)</b>				
Number of Retirees for Early Retirement Benefits	61	44	36	21
Retiree Health Benefits Cost	\$ 521,030	\$ 432,363	\$ 358,512	\$ 263,274
California CPI	6.55%	6.11%	3.14%	1.97%
Indirect Cost Rate	6.71%	6.95%	6.95%	6.95%
<b>Contributions from Unrestricted G/F:</b>				
Special Education	\$ 19,592,464	\$ 19,815,213	\$ 19,959,738	\$ 20,168,533
Routine Repair/Restricted	\$ 3,748,907	\$ 3,665,955	\$ 3,665,955	\$ 3,665,955
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ -	\$ -	\$ (1,000,000)
<b>Total Contributions</b>	<b>\$ 22,468,931</b>	<b>\$ 23,481,168</b>	<b>\$ 23,625,693</b>	<b>\$ 22,834,488</b>
<b>Other Financing Sources/Uses:</b>				
Fund 40 Transfer to meet Required Reserve	-	-	-	6,515,339



Oak Grove Elementary (69625) - 2022-23 Budget Adoption							5/20/2022	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>													
<b>General Assumptions</b>													
COLA & Augmentation								5.07%	6.56%	5.38%	4.02%	3.72%	3.58%
Base Grant Proration Factor								0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor								0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>													
Base Grant								\$77,593,484	\$79,081,749	\$79,054,065	\$77,570,878	\$79,316,541	\$81,515,462
Grade Span Adjustment								3,548,660	3,584,920	3,566,449	3,497,365	3,663,678	3,833,688
Supplemental Grant								6,974,979	6,684,427	6,690,609	6,529,237	6,683,227	6,874,020
Concentration Grant								-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant								2,657,068	2,657,068	2,657,068	2,657,068	2,657,068	2,657,068
Add-ons: Home-to-School Transportation								1,273,198	1,273,198	1,273,198	1,273,198	1,273,198	1,273,198
Add-ons: Small School District Bus Replacement Program								-	-	-	-	-	-
Add-ons: Transitional Kindergarten								-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid								\$92,047,389	\$93,281,362	\$93,241,389	\$91,527,746	\$93,593,712	\$96,153,436
Miscellaneous Adjustments								-	-	-	-	-	-
Economic Recovery Target								-	-	-	-	-	-
Additional State Aid								-	-	-	-	-	-
Total LCFF Entitlement								\$92,047,389	\$93,281,362	\$93,241,389	\$91,527,746	\$93,593,712	\$96,153,436
LCFF Entitlement Per ADA								\$ 9,745	\$ 10,326	\$ 10,880	\$ 11,322	\$ 11,743	\$ 12,158
<b>Components of LCFF By Object Code</b>													
State Aid (Object Code 8011)								\$ 44,419,232	\$ 66,562,362	\$ 65,720,819	\$ 63,181,559	\$ 64,397,140	\$ 66,080,967
EPA (for LCFF Calculation purposes)								\$ 20,909,157	\$ 0	\$ -	\$ -	\$ -	\$ -
Local Revenue Sources:													
Property Taxes (Object 8021 to 8089)								\$ 26,719,000	\$ 26,719,000	\$ 27,520,570	\$ 28,346,187	\$ 29,196,572	\$ 30,072,469
In-Lieu of Property Taxes (Object Code 8096)								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes net of In-Lieu								\$ 26,719,000	\$ 26,719,000	\$ 27,520,570	\$ 28,346,187	\$ 29,196,572	\$ 30,072,469
<b>TOTAL FUNDING</b>								<b>92,047,389</b>	<b>93,281,362</b>	<b>93,241,389</b>	<b>91,527,746</b>	<b>93,593,712</b>	<b>96,153,436</b>
Basic Aid Status								Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement								<b>92,047,389</b>	<b>93,281,362</b>	<b>93,241,389</b>	<b>91,527,746</b>	<b>93,593,712</b>	<b>96,153,436</b>
<b>SUMMARY OF EPA</b>													
% of Adjusted Revenue Limit - Annual								49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2								49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)								\$ 20,909,157	\$ 0	\$ -	\$ -	\$ -	\$ -
EPA, Current Year (Object Code 8012)								\$ 20,909,157	\$ 18,834,644	\$ -	\$ -	\$ -	\$ -
(P-2 plus Current Year Accrual)								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019)								\$ (735,108.16)	\$ -	\$ (18,834,644.00)	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>													
Base Grant (Excludes add-ons for TIG and Transportation)								\$ 81,142,144	\$ 82,666,669	\$ 82,620,514	\$ 81,068,243	\$ 82,980,219	\$ 85,349,150
Supplemental and Concentration Grant funding in the LCAP year								\$ 6,974,979	\$ 6,684,427	\$ 6,690,609	\$ 6,529,237	\$ 6,683,227	\$ 6,874,020
Percentage to Increase or Improve Services								8.60%	8.09%	8.10%	8.05%	8.05%	8.05%

Oak Grove Elementary (69625) - 2022-23 Budget Adoption							5/20/2022	
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
<b>SUMMARY OF STUDENT POPULATION</b>								
Unduplicated Pupil Population								
Enrollment		8,824	8,699	8,628	8,503	8,503	8,503	
COE Enrollment		56	56	56	56	56	56	
<b>Total Enrollment</b>		<b>8,880</b>	<b>8,755</b>	<b>8,684</b>	<b>8,559</b>	<b>8,559</b>	<b>8,559</b>	
Unduplicated Pupil Count		3,587	3,480	3,451	3,401	3,401	3,401	
COE Unduplicated Pupil Count		46	46	46	46	46	46	
<b>Total Unduplicated Pupil Count</b>		<b>3,633</b>	<b>3,526</b>	<b>3,497</b>	<b>3,447</b>	<b>3,447</b>	<b>3,447</b>	
Rolling %, Supplemental Grant		42.9800%	40.4300%	40.4900%	40.2700%	40.2700%	40.2700%	
Rolling %, Concentration Grant		42.9800%	40.4300%	40.4900%	40.2700%	40.2700%	40.2700%	
<b>SUMMARY OF LCFF ADA</b>								
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3		4,194.06	3,540.08	3,526.42	3,545.54	3,642.06	3,642.06	
Grades 4-6		3,084.21	2,850.17	2,715.17	2,577.40	2,458.12	2,458.12	
Grades 7-8		2,108.23	1,762.06	1,752.76	1,805.77	1,710.91	1,710.91	
Grades 9-12		-	-	-	-	-	-	
<b>LCFF Subtotal</b>		<b>9,386.50</b>	<b>8,152.31</b>	<b>7,994.35</b>	<b>7,928.72</b>	<b>7,811.09</b>	<b>7,811.09</b>	
NSS		-	-	-	-	-	-	
<b>Combined Subtotal</b>		<b>9,386.50</b>	<b>8,152.31</b>	<b>7,994.35</b>	<b>7,928.72</b>	<b>7,811.09</b>	<b>7,811.09</b>	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3			3,976.07	3,753.52	3,537.35	3,571.34	3,609.89	
Grades 4-6			3,006.20	2,883.18	2,714.25	2,583.57	2,497.88	
Grades 7-8			1,992.84	1,874.35	1,773.53	1,756.48	1,742.53	
Grades 9-12			-	-	-	-	-	
<b>LCFF Subtotal</b>			<b>8,975.10</b>	<b>8,511.05</b>	<b>8,025.13</b>	<b>7,911.39</b>	<b>7,850.30</b>	
NSS			-	-	-	-	-	
<b>Combined Subtotal</b>			<b>8,975.10</b>	<b>8,511.05</b>	<b>8,025.13</b>	<b>7,911.39</b>	<b>7,850.30</b>	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
Current Year ADA								
Grades TK-3		3,540.08	3,526.42	3,545.54	3,642.06	3,642.06	3,642.06	
Grades 4-6		2,850.17	2,715.17	2,577.40	2,458.12	2,458.12	2,458.12	
Grades 7-8		1,762.06	1,752.76	1,805.77	1,710.91	1,710.91	1,710.91	
Grades 9-12		-	-	-	-	-	-	
<b>LCFF Subtotal</b>		<b>8,152.31</b>	<b>7,994.35</b>	<b>7,928.72</b>	<b>7,811.09</b>	<b>7,811.09</b>	<b>7,811.09</b>	
NSS		-	-	-	-	-	-	
<b>Combined Subtotal</b>		<b>8,152.31</b>	<b>7,994.35</b>	<b>7,928.72</b>	<b>7,811.09</b>	<b>7,811.09</b>	<b>7,811.09</b>	
Change in LCFF ADA (excludes NSS ADA)								
		(1,234.19)	(157.96)	(65.64)	(117.63)	-	-	
		Decline	Decline	Decline	Decline	No Change	No Change	
Funded LCFF ADA for the Hold Harmless								
Grades TK-3		4,194.06	3,976.07	3,753.52	3,537.35	3,571.34	3,609.89	
Grades 4-6		3,084.21	3,006.20	2,883.18	2,714.25	2,583.57	2,497.88	
Grades 7-8		2,108.23	1,992.84	1,874.35	1,773.53	1,756.48	1,742.53	
Grades 9-12		-	-	-	-	-	-	
<b>Subtotal</b>		<b>9,386.50</b>	<b>8,975.10</b>	<b>8,511.05</b>	<b>8,025.13</b>	<b>7,911.39</b>	<b>7,850.30</b>	
		Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	
Funded NSS ADA								
Grades TK-3		-	-	-	-	-	-	
Grades 4-6		-	-	-	-	-	-	
Grades 7-8		-	-	-	-	-	-	
Grades 9-12		-	-	-	-	-	-	
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		Prior	Prior	Prior	Prior	Prior	Prior	

Oak Grove Elementary (69625) - 2022-23 Budget Adoption						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
5/20/2022						
<b>NPS, CDS, &amp; COE Operated</b>						
Grades TK-3	20.50	20.50	20.50	20.50	20.50	20.50
Grades 4-6	23.59	23.59	23.59	23.59	23.59	23.59
Grades 7-8	14.55	14.55	14.55	14.55	14.55	14.55
Grades 9-12	-	-	-	-	-	-
Subtotal	58.64	58.64	58.64	58.64	58.64	58.64
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	3,560.58	3,546.92	3,566.04	3,662.56	3,662.56	3,662.56
Grades 4-6	2,873.76	2,738.76	2,600.99	2,481.71	2,481.71	2,481.71
Grades 7-8	1,776.61	1,767.31	1,820.32	1,725.46	1,725.46	1,725.46
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	8,210.95	8,052.99	7,987.36	7,869.73	7,869.73	7,869.73
<b>TOTAL FUNDED ADA</b>						
Grades TK-3	4,214.56	3,996.57	3,774.02	3,557.85	3,591.84	3,630.39
Grades 4-6	3,107.80	3,029.79	2,906.77	2,737.84	2,607.16	2,521.47
Grades 7-8	2,122.78	2,007.39	1,888.90	1,788.08	1,771.03	1,757.08
Grades 9-12	-	-	-	-	-	-
Total	9,445.14	9,033.74	8,569.69	8,083.77	7,970.03	7,908.94
Funded Difference (Funded ADA less Actual ADA)	1,234.19	980.75	582.34	214.04	100.30	39.21
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>						
Current Year TK ADA	-	-	-	-	-	-
Funded ADA	-	-	-	-	-	-

Oak Grove Elementary (69625) - 2022-23 Budget Adoption

5/20/2022

		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>							
<b>Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$	9,703	10,291	10,845	11,277	11,697	12,115
Grades 4-6	\$	8,921	9,462	9,972	10,369	10,755	11,139
Grades 7-8	\$	9,185	9,742	10,267	10,676	11,073	11,470
Grades 9-12	\$	10,921	11,584	12,208	12,693	13,165	13,636
<b>Base Grants</b>							
Grades TK-3	\$	8,093	8,624	9,088	9,453	9,805	10,156
Grades 4-6	\$	8,215	8,754	9,225	9,596	9,953	10,309
Grades 7-8	\$	8,458	9,013	9,498	9,880	10,248	10,615
Grades 9-12	\$	9,802	10,445	11,007	11,449	11,875	12,300
<b>Grade Span Adjustment</b>							
Grades TK-3	\$	842	897	945	983	1,020	1,056
Grades 9-12	\$	255	272	286	298	309	320
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>							
Grades TK-3	\$	8,935	9,521	10,033	10,436	10,825	11,212
Grades 4-6	\$	8,215	8,754	9,225	9,596	9,953	10,309
Grades 7-8	\$	8,458	9,013	9,498	9,880	10,248	10,615
Grades 9-12	\$	10,057	10,717	11,293	11,747	12,184	12,620
<b>Prorated Base Grants</b>							
Grades TK-3	\$	8,093	8,624	9,088	9,453	9,805	10,156
Grades 4-6	\$	8,215	8,754	9,225	9,596	9,953	10,309
Grades 7-8	\$	8,458	9,013	9,498	9,880	10,248	10,615
Grades 9-12	\$	9,802	10,445	11,007	11,449	11,875	12,300
<b>Prorated Grade Span Adjustment</b>							
Grades TK-3	\$	842	897	945	983	1,020	1,056
Grades 9-12	\$	255	272	286	298	309	320
<b>Supplemental Grant</b>							
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$	1,787	1,904	2,007	2,087	2,165	2,242
Grades 4-6	\$	1,643	1,751	1,845	1,919	1,991	2,062
Grades 7-8	\$	1,692	1,803	1,900	1,976	2,050	2,123
Grades 9-12	\$	2,011	2,143	2,259	2,349	2,437	2,524
<b>Actual - 1.00 ADA, Local UPP as follows:</b>							
Grades TK-3	\$	42.98%	40.43%	40.49%	40.27%	40.27%	40.27%
Grades 4-6	\$	768	770	812	841	872	903
Grades 7-8	\$	706	708	747	773	802	830
Grades 9-12	\$	727	729	769	796	825	855
<b>Concentration Grant (&gt;55% population)</b>							
<b>Maximum - 1.00 ADA, 100% UPP</b>							
Grades TK-3	\$	5,808	6,189	6,521	6,783	7,036	7,288
Grades 4-6	\$	5,340	5,690	5,996	6,237	6,469	6,701
Grades 7-8	\$	5,498	5,858	6,174	6,422	6,661	6,900
Grades 9-12	\$	6,537	6,966	7,340	7,636	7,920	8,203
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>							
Grades TK-3	\$	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades 4-6	\$	-	-	-	-	-	-
Grades 7-8	\$	-	-	-	-	-	-
Grades 9-12	\$	-	-	-	-	-	-



**Oak Grove School District  
F.T.E. Summary - All Funds**

2022-23 Proposed Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	350.10	0.00	350.10	3.80	79.40	83.20	433.30	0.00	0.00	0.00	433.30
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00	0.00	0.00	0.00	24.00
1300 Certificated Administrator	27.80	0.00	27.80	2.20	2.00	4.20	32.00	0.00	0.00	0.00	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	2.00	2.00	3.00	0.00	0.00	0.00	3.00
Total Certificated	387.95	4.20	392.15	7.00	93.15	100.15	492.30	0.00	0.00	0.00	492.30
2100 Instructional Aids	12.50	0.00	12.50	4.31	74.54	78.85	91.35	0.00	0.00	0.00	91.35
2200 Classified Support	77.96	10.69	88.64	7.20	0.00	7.20	95.84	27.13	0.00	1.00	123.97
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25	1.50	0.25	0.50	63.50
2900 Other Classified Salaries	22.28	0.00	22.28	1.60	8.80	10.40	32.68	0.00	0.00	26.10	58.78
Total Classified	177.89	10.69	188.57	15.59	85.96	101.55	290.12	29.63	0.25	32.60	352.60
TOTAL FTE	565.84	14.89	580.72	22.59	179.11	201.70	782.42	29.63	0.25	32.60	844.90

2021-22 Second Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	353.20	0.00	353.20	12.60	79.40	92.00	445.20	0.00	0.00	0.00	445.20
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00	0.00	0.00	0.00	24.00
1300 Certificated Administrator	27.65	0.00	27.65	2.35	2.00	4.35	32.00	0.00	0.00	0.00	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	390.90	4.20	395.10	15.95	92.15	108.10	503.20	0.00	0.00	0.00	503.20
2100 Instructional Aids	9.06	0.00	9.06	2.75	85.84	88.59	97.65	0.00	0.00	0.00	97.65
2200 Classified Support	74.14	10.69	84.83	14.20	0.00	14.20	99.03	27.56	0.00	1.00	127.59
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25	1.50	0.25	0.50	63.50
2900 Other Classified Salaries	21.44	0.00	21.44	4.23	7.80	12.03	33.46	0.00	0.00	26.54	60.00
Total Classified	169.79	10.69	180.48	23.65	96.26	119.91	300.39	30.06	0.25	33.04	363.74
TOTAL FTE	560.69	14.89	575.58	39.60	188.41	228.01	803.59	30.06	0.25	33.04	866.94
TOTAL FTE Change	5.14	0.00	5.14	(17.01)	(9.30)	(26.31)	(21.17)	(0.44)	0.00	(0.44)	(22.04)

**Oak Grove School District**  
**F.T.E. Summary - Combined General Fund**

<b>2022-23 Proposed Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	350.10	0.00	350.10	3.80	79.40	83.20	433.30
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00
1300 Certificated Administrator	27.80	0.00	27.80	2.20	2.00	4.20	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	2.00	2.00	3.00
<b>Total Certificated</b>	<b>387.95</b>	<b>4.20</b>	<b>392.15</b>	<b>7.00</b>	<b>93.15</b>	<b>100.15</b>	<b>492.30</b>
2100 Instructional Aids	12.50	0.00	12.50	4.31	74.54	78.85	91.35
2200 Classified Support	77.96	10.69	88.64	7.20	0.00	7.20	95.84
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25
2900 Other Classified Salaries	22.28	0.00	22.28	1.60	8.80	10.40	32.68
<b>Total Classified</b>	<b>177.89</b>	<b>10.69</b>	<b>188.57</b>	<b>15.59</b>	<b>85.96</b>	<b>101.55</b>	<b>290.12</b>
<b>TOTAL FTE</b>	<b>565.84</b>	<b>14.89</b>	<b>580.72</b>	<b>22.59</b>	<b>179.11</b>	<b>201.70</b>	<b>782.42</b>

<b>2021-22 Second Interim Budget</b>							
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>
<b>Certificated</b>							
1100 Teachers	353.20	0.00	353.20	12.60	79.40	92.00	445.20
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00
1300 Certificated Administrator	27.65	0.00	27.65	2.35	2.00	4.35	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00
<b>Total Certificated</b>	<b>390.90</b>	<b>4.20</b>	<b>395.10</b>	<b>15.95</b>	<b>92.15</b>	<b>108.10</b>	<b>503.20</b>
<b>Classified</b>							
2100 Instructional Aids	9.06	0.00	9.06	2.75	85.84	88.59	97.65
2200 Classified Support	74.14	10.69	84.83	14.20	0.00	14.20	99.03
2300 Classified Administrator	7.90	0.00	7.90	1.10	0.00	1.10	9.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25
2900 Other Classified Salaries	21.44	0.00	21.44	4.23	7.80	12.03	33.46
<b>Total Classified</b>	<b>169.79</b>	<b>10.69</b>	<b>180.48</b>	<b>23.65</b>	<b>96.26</b>	<b>119.91</b>	<b>300.39</b>
<b>TOTAL FTE</b>	<b>560.69</b>	<b>14.89</b>	<b>575.58</b>	<b>39.60</b>	<b>188.41</b>	<b>228.01</b>	<b>803.59</b>
<b>TOTAL FTE Change</b>	<b>5.14</b>	<b>0.00</b>	<b>5.14</b>	<b>(17.01)</b>	<b>(9.30)</b>	<b>(26.31)</b>	<b>(21.17)</b>

G = General Ledger Data; S =  
Supplemental Data

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

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



			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	92,047,389.00	5,018,675.00	97,066,064.00	93,281,362.00	5,034,068.00	98,315,430.00	1.3%
2) Federal Revenue		8100-8299	150,000.00	15,176,414.23	15,326,414.23	125,000.00	9,710,491.00	9,835,491.00	-35.8%
3) Other State Revenue		8300-8599	1,849,522.00	14,666,435.13	16,515,957.13	13,959,683.00	8,514,706.00	22,474,389.00	36.1%
4) Other Local Revenue		8600-8799	4,984,958.00	4,845,244.05	9,830,202.05	4,929,913.00	3,356,480.00	8,286,393.00	-16.6%
5) TOTAL REVENUES			99,031,889.00	39,806,768.41	138,838,637.41	112,295,958.00	26,615,745.00	138,911,703.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,306,325.00	10,817,395.00	51,123,720.00	41,067,090.00	9,760,928.00	50,828,018.00	-0.6%
2) Classified Salaries		2000-2999	9,939,882.00	7,551,085.65	17,490,967.65	12,231,839.00	5,675,503.00	17,907,342.00	2.4%
3) Employee Benefits		3000-3999	20,877,644.00	12,483,197.00	33,360,841.00	22,776,954.00	12,407,080.00	35,184,034.00	5.5%
4) Books and Supplies		4000-4999	1,361,216.71	6,589,957.10	7,951,173.81	1,238,090.00	4,992,355.00	6,230,445.00	-21.6%
5) Services and Other Operating Expenditures		5000-5999	7,603,487.75	12,090,768.44	19,694,256.19	6,599,147.00	10,197,407.00	16,796,554.00	-14.7%
6) Capital Outlay		6000-6999	63,675.00	448,770.28	512,445.26	89,000.00	11,000.00	100,000.00	-80.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	54,669.00	6,268,278.00	6,322,947.00	54,607.00	6,966,073.00	7,020,680.00	11.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,622,712.11)	2,408,926.11	(213,786.00)	(2,392,777.00)	2,178,211.00	(214,566.00)	0.4%
9) TOTAL EXPENDITURES			77,584,187.35	58,658,357.56	136,242,544.81	81,663,950.00	52,188,657.00	133,852,607.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,447,681.65	(18,851,589.15)	2,596,092.50	30,632,008.00	(25,572,812.00)	5,059,196.00	94.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	177,951.14	0.00	177,951.14	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,468,931.00)	22,468,931.00	0.00	(23,481,168.00)	23,481,168.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(22,468,931.00)	22,468,931.00	0.00	(23,659,119.14)	23,481,168.00	(177,951.14)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,021,249.35)	3,617,341.85	2,596,092.50	6,972,888.86	(2,091,644.00)	4,881,244.86	88.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,597,826.56	9,184,784.95	18,782,611.51	8,576,577.21	12,802,126.80	21,378,704.01	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,597,826.56	9,184,784.95	18,782,611.51	8,576,577.21	12,802,126.80	21,378,704.01	13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,597,826.56	9,184,784.95	18,782,611.51	8,576,577.21	12,802,126.80	21,378,704.01	13.8%
2) Ending Balance, June 30 (E + F1e)			8,576,577.21	12,802,126.80	21,378,704.01	15,549,468.07	10,710,482.80	26,259,950.87	22.8%
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	18,521.86	0.00	18,521.86	18,521.86	0.00	18,521.86	0.0%
Prepaid Items		9713	205,764.00	0.00	205,764.00	15,728.14	0.00	15,728.14	-92.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,802,126.80	12,802,126.80	0.00	10,710,482.80	10,710,482.80	-16.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,318,577.00	0.00	2,318,577.00	5,093,137.00	0.00	5,093,137.00	119.7%
Early Retirement Program	0000	9760	432,363.00		432,363.00			0.00	
LCAP Supplemental Services	0000	9760	1,886,214.00		1,886,214.00			0.00	
Early Retirement Program	0000	9760			0.00	358,512.00		358,512.00	
LCAP Supplemental Services	0000	9760			0.00	734,625.00		734,625.00	
Textbook Adoption	0000	9760			0.00	4,000,000.00		4,000,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	6,381,165.00	0.00	6,381,165.00	New
Reserve for State Budget Adoption Differential	0000	9780			0.00	6,381,165.00		6,381,165.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,087,277.00	0.00	4,087,277.00	4,020,914.07	0.00	4,020,914.07	-1.6%
Unassigned/Unappropriated Amount		9790	1,926,437.35	0.00	1,926,437.35	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				

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) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<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)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		44,419,232.00	0.00	44,419,232.00	45,553,205.00	0.00	45,553,205.00	2.6%
Education Protection Account State Aid - Current Year	8012		20,909,157.00	0.00	20,909,157.00	20,909,157.00	0.00	20,909,157.00	0.0%
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		126,000.00	0.00	126,000.00	126,000.00	0.00	126,000.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		26,697,000.00	0.00	26,697,000.00	26,697,000.00	0.00	26,697,000.00	0.0%
Unsecured Roll Taxes	8042		2,011,000.00	0.00	2,011,000.00	2,011,000.00	0.00	2,011,000.00	0.0%
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8044		3,030,000.00	0.00	3,030,000.00	3,030,000.00	0.00	3,030,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		(9,976,000.00)	0.00	(9,976,000.00)	(9,976,000.00)	0.00	(9,976,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		4,831,000.00	0.00	4,831,000.00	4,831,000.00	0.00	4,831,000.00	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	8061		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8062		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8069		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			92,047,389.00	0.00	92,047,389.00	93,281,362.00	0.00	93,281,362.00	1.3%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	5,018,675.00	5,018,675.00	0.00	5,034,068.00	5,034,068.00	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,047,389.00	5,018,675.00	97,066,064.00	93,281,362.00	5,034,068.00	98,315,430.00	1.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,811,403.00	1,811,403.00	0.00	1,768,962.00	1,768,962.00	-2.3%
Special Education Discretionary Grants		8182	0.00	191,652.00	191,652.00	0.00	176,711.00	176,711.00	-7.8%
Child Nutrition Programs		8220	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)	
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		1,419,499.16	1,419,499.16		1,181,014.00	1,181,014.00	-16.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		348,687.78	348,687.78		208,955.00	208,955.00	-40.1%
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		812,058.88	812,058.88		255,577.00	255,577.00	-68.5%
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, 4128, 4127, 4128, 5530	8290		227,422.48	227,422.48		88,472.00	88,472.00	-61.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	150,000.00	10,365,690.93	10,515,690.93	125,000.00	6,030,800.00	6,155,800.00	-41.5%
TOTAL, FEDERAL REVENUE			150,000.00	15,176,414.23	15,326,414.23	125,000.00	9,710,491.00	9,835,491.00	-35.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	308,726.00	0.00	308,726.00	12,463,930.00	0.00	12,463,930.00	3,937.2%
Lottery - Unrestricted and Instructional Materials		8560	1,500,796.00	689,628.00	2,089,324.00	1,455,753.00	560,515.00	2,036,268.00	-2.5%
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		1,121,533.46	1,121,533.46		997,065.00	997,065.00	-11.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	40,000.00	12,956,373.67	12,996,373.67	40,000.00	6,937,126.00	6,977,126.00	-46.3%
TOTAL, OTHER STATE REVENUE			1,849,522.00	14,666,435.13	16,515,957.13	13,959,683.00	8,514,706.00	22,474,389.00	36.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,778,190.00	0.00	1,778,190.00	1,778,190.00	0.00	1,778,190.00	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	1,663,118.00	1,663,118.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	2,762,659.00	0.00	2,762,659.00	2,773,913.00	0.00	2,773,913.00	0.4%
Interest		8660	140,000.00	4,267.00	144,267.00	140,000.00	0.00	140,000.00	-3.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	304,109.00	973,044.05	1,277,153.05	237,810.00	458,802.00	696,612.00	-45.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	8500	8791		2,304,815.00	2,304,815.00		2,897,878.00	2,897,878.00	25.7%
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	6380	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			4,984,958.00	4,945,244.05	9,930,202.05	4,929,913.00	3,356,480.00	8,286,393.00	-16.6%
TOTAL, REVENUES			99,031,869.00	39,806,766.41	138,838,637.41	112,295,958.00	26,615,745.00	138,911,703.00	0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		34,706,868.00	8,984,218.00	43,691,086.00	35,223,128.00	7,872,099.00	43,095,227.00	-1.4%
Certificated Pupil Support Salaries	1200		1,220,717.00	1,109,605.00	2,330,322.00	1,435,229.00	1,087,390.00	2,522,619.00	8.3%
Certificated Supervisors' and Administrators' Salaries	1300		4,278,250.00	605,736.00	4,883,986.00	4,310,043.00	598,837.00	4,908,880.00	0.5%
Other Certificated Salaries	1900		100,490.00	117,836.00	218,326.00	98,690.00	202,602.00	301,292.00	38.0%
TOTAL, CERTIFICATED SALARIES			40,306,325.00	10,817,395.00	51,123,720.00	41,067,090.00	9,760,928.00	50,828,018.00	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		397,988.00	3,745,458.00	4,143,446.00	523,934.00	3,582,178.00	4,106,112.00	-0.9%
Classified Support Salaries	2200		4,295,435.00	1,542,010.00	5,837,445.00	5,470,641.00	647,808.00	6,118,449.00	4.8%
Classified Supervisors' and Administrators' Salaries	2300		939,998.00	308,303.00	1,248,301.00	1,192,421.00	169,785.00	1,362,206.00	8.3%
Clerical, Technical and Office Salaries	2400		3,425,736.00	501,420.00	3,927,156.00	3,679,891.00	244,101.00	3,923,992.00	-0.1%
Other Classified Salaries	2800		880,725.00	1,453,874.65	2,334,599.65	1,364,952.00	1,041,631.00	2,406,583.00	3.1%
TOTAL, CLASSIFIED SALARIES			9,839,882.00	7,551,065.65	17,490,947.65	12,231,839.00	5,675,503.00	17,907,342.00	2.4%
EMPLOYEE BENEFITS									
STRS	3101-3102		6,566,070.00	7,022,978.00	13,589,048.00	7,536,931.00	7,553,107.00	15,090,038.00	11.0%
PERS	3201-3202		2,242,551.00	1,662,011.00	3,904,562.00	2,985,981.00	1,435,793.00	4,421,774.00	13.2%
OASDI/Medicare/Alternative	3301-3302		1,371,730.00	759,584.00	2,131,314.00	1,555,952.00	598,528.00	2,154,480.00	1.1%
Health and Welfare Benefits	3401-3402		8,100,140.00	2,441,078.00	10,541,219.00	8,457,665.00	2,298,919.00	10,756,484.00	2.0%
Unemployment Insurance	3501-3502		250,230.00	90,419.00	340,649.00	265,360.00	77,523.00	342,883.00	0.7%
Workers' Compensation	3601-3602		1,009,638.00	364,874.00	1,374,512.00	1,138,652.00	332,629.00	1,471,281.00	7.0%
OPEB, Allocated	3701-3702		521,030.00	0.00	521,030.00	432,363.00	0.00	432,363.00	-17.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		816,255.00	142,252.00	958,507.00	404,050.00	110,681.00	514,731.00	-46.3%
TOTAL, EMPLOYEE BENEFITS			20,877,644.00	12,483,197.00	33,360,841.00	22,776,954.00	12,407,080.00	35,184,034.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	220,128.00	220,128.00	0.00	2,041,000.00	2,041,000.00	827.2%
Books and Other Reference Materials	4200		1,000.00	160,700.00	161,700.00	1,000.00	45,000.00	46,000.00	-71.6%
Materials and Supplies	4300		1,255,084.02	5,981,505.10	7,236,589.12	1,220,390.00	1,638,855.00	2,859,245.00	-60.5%



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)	
Noncapitalized Equipment		4400	105,132.69	227,624.00	332,756.69	16,700.00	1,267,500.00	1,284,200.00	285.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,361,216.71	6,589,957.10	7,951,173.81	1,238,090.00	4,992,355.00	6,230,445.00	-21.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	154,520.00	3,697,945.53	3,852,465.53	0.00	3,447,923.00	3,447,923.00	-10.5%
Travel and Conferences		5200	237,375.00	164,882.78	402,257.78	244,980.00	93,868.00	338,848.00	-15.8%
Dues and Memberships		5300	40,919.00	17,715.00	58,634.00	40,375.00	280,000.00	320,375.00	446.4%
Insurance	5400 - 5450		1,069,193.00	0.00	1,069,193.00	1,026,303.00	0.00	1,026,303.00	-4.0%
Operations and Housekeeping Services		5500	2,188,943.00	0.00	2,188,943.00	2,295,965.00	0.00	2,295,965.00	4.9%
Rentals, Leases, and Noncapitalized Improvements		5600	614,281.00	1,185,600.00	1,799,881.00	556,545.00	1,208,600.00	1,765,145.00	-1.9%
Transfers of Direct Costs		5710	(30,241.00)	30,241.00	0.00	(23,550.00)	23,550.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(304,082.00)	1,100.00	(302,982.00)	(300,446.00)	0.00	(300,446.00)	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	3,238,035.75	6,982,992.13	10,221,027.88	2,324,014.00	5,137,282.00	7,461,296.00	-27.0%
Communications		5900	394,544.00	10,292.00	404,836.00	434,961.00	6,184.00	441,145.00	9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,603,487.75	12,090,768.44	19,694,256.19	6,599,147.00	10,197,407.00	16,796,554.00	-14.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	63,675.00	436,770.26	500,445.26	89,000.00	0.00	89,000.00	-52.2%
Equipment Replacement		6500	0.00	11,000.00	11,000.00	0.00	11,000.00	11,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,675.00	448,770.26	512,445.26	89,000.00	11,000.00	100,000.00	-80.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	50,000.00	6,268,278.00	6,318,278.00	50,000.00	6,966,073.00	7,016,073.00	11.0%
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%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	587.00	0.00	587.00	808.00	0.00	808.00	37.6%
Other Debt Service - Principal		7439	4,082.00	0.00	4,082.00	3,799.00	0.00	3,799.00	-6.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,669.00	6,268,278.00	6,322,947.00	54,607.00	6,966,073.00	7,020,680.00	11.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,408,926.11)	2,408,926.11	0.00	(2,178,211.00)	2,178,211.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7390	(213,786.00)	0.00	(213,786.00)	(214,566.00)	0.00	(214,566.00)	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,622,712.11)	2,408,926.11	(213,786.00)	(2,392,777.00)	2,178,211.00	(214,566.00)	0.4%
TOTAL, EXPENDITURES			77,584,187.35	58,658,357.56	136,242,544.91	81,563,950.00	52,188,557.00	133,652,507.00	-1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									

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)	
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	0.00	0.00	0.00	177,951.14	0.00	177,951.14	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	177,951.14	0.00	177,951.14	New
<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									
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		8990	(22,468,931.00)	22,468,931.00	0.00	(23,481,168.00)	23,481,168.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,468,931.00)	22,468,931.00	0.00	(23,481,168.00)	23,481,168.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(22,468,931.00)	22,468,931.00	0.00	(23,659,119.14)	23,481,168.00	(177,951.14)	New

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	92,047,369.00	5,018,675.00	97,066,064.00	93,281,362.00	5,034,068.00	98,315,430.00	1.3%
2) Federal Revenue		8100-8299	150,000.00	15,176,414.23	15,326,414.23	125,000.00	9,710,491.00	9,835,491.00	-35.8%
3) Other State Revenue		8300-8599	1,849,522.00	14,666,435.13	16,515,957.13	13,959,683.00	8,514,706.00	22,474,389.00	36.1%
4) Other Local Revenue		8600-8799	4,984,958.00	4,945,244.05	9,930,202.05	4,929,913.00	3,356,480.00	8,286,393.00	-16.6%
5) TOTAL, REVENUES			99,031,869.00	39,806,768.41	138,838,637.41	112,265,958.00	28,615,745.00	138,911,703.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	51,332,525.86	32,690,971.92	84,023,497.78	52,508,782.00	32,325,286.00	84,834,068.00	1.0%
2) Instruction - Related Services	2000-2999		8,303,086.00	5,175,388.55	13,478,474.55	8,678,035.00	3,732,123.00	12,410,158.00	-7.9%
3) Pupil Services	3000-3999		6,420,140.55	5,410,263.12	11,830,403.67	7,272,816.00	3,876,429.00	11,149,245.00	-5.8%
4) Ancillary Services	4000-4999		130,355.00	6,396.00	130,751.00	134,021.00	6,396.00	140,417.00	2.7%
5) Community Services	5000-5999		0.00	147,922.88	147,922.88	0.00	6.00	6.00	-100.0%
6) Enterprise	6000-6999		0.00	11,902.00	11,902.00	0.00	11,902.00	11,902.00	0.0%
7) General Administration	7000-7999		5,754,349.94	3,222,105.71	8,976,455.65	6,359,255.00	2,222,050.00	8,581,305.00	-4.4%
8) Plant Services	8000-8999		5,589,061.00	5,725,129.38	11,314,190.38	6,656,434.00	3,048,292.00	9,704,726.00	-14.2%
9) Other Outgo	9000-9999		54,669.00	6,268,276.00	6,322,947.00	54,607.00	6,966,073.00	7,020,680.00	11.0%
10) TOTAL, EXPENDITURES			77,584,187.35	58,658,357.56	136,242,544.91	81,683,950.00	52,188,557.00	133,882,507.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			21,447,661.65	(18,851,589.15)	2,596,082.50	30,632,008.00	(25,572,812.00)	5,059,196.00	94.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	177,951.14	0.00	177,951.14	New
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(22,468,931.00)	22,468,931.00	0.00	(23,481,168.00)	23,481,168.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,468,931.00)	22,468,931.00	0.00	(23,659,119.14)	23,481,168.00	(177,951.14)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(1,021,249.35)	3,617,341.85	2,596,092.50	6,972,888.86	(2,091,644.00)	4,881,244.86	88.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		9,597,826.56	9,184,784.95	18,782,611.51	8,576,577.21	12,802,126.80	21,378,704.01	13.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,597,826.56	9,184,784.95	18,782,611.51	8,576,577.21	12,802,126.80	21,378,704.01	13.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,597,826.56	9,184,784.95	18,782,611.51	8,576,577.21	12,802,126.80	21,378,704.01	13.8%
2) Ending Balance, June 30 (E + F1e)			8,576,577.21	12,802,126.80	21,378,704.01	15,549,466.07	10,710,482.80	26,259,948.87	22.8%
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		18,521.86	0.00	18,521.86	18,521.86	0.00	18,521.86	0.0%
Prepaid Items	9713		205,764.00	0.00	205,764.00	15,728.14	0.00	15,728.14	-92.4%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	12,802,126.80	12,802,126.80	0.00	10,710,482.80	10,710,482.80	-16.3%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		2,318,577.00	0.00	2,318,577.00	5,093,137.00	0.00	5,093,137.00	119.7%
Early Retirement Program	0000 9760		432,363.00		432,363.00			0.00	
LCAP Supplemental Services	0000 9760		1,886,214.00		1,886,214.00			0.00	
Early Retirement Program	0000 9760				0.00	358,512.00		358,512.00	
LCAP Supplemental Services	0000 9760				0.00	734,625.00		734,625.00	
Textbook Adoption	0000 9760				0.00	4,000,000.00		4,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	6,381,165.00	0.00	6,381,165.00	New
Reserve for State Budget Adoption Differential	0000 9780				0.00	6,381,165.00		6,381,165.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		4,087,277.00	0.00	4,087,277.00	4,020,914.07	0.00	4,020,914.07	-1.6%
Unassigned/Unappropriated Amount	9790		1,926,437.35	0.00	1,926,437.35	0.00	0.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	2,196,015.00	2,196,015.00
6266	Educator Effectiveness, FY 2021-22	1,911,901.00	0.00
6500	Special Education	0.00	18,078.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	108,838.00	0.00
6537	Special Ed: Learning Recovery Support	350,000.00	0.00
6546	Mental Health-Related Services	503,850.53	616,150.53
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	256,666.79	.79
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,110,232.57	3,522,456.57
9010	Other Restricted Local	4,365,802.91	4,357,781.91
Total, Restricted Balance		12,802,126.80	10,710,482.80



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	112,572.25	0.00	0.0%
5) TOTAL, REVENUES			112,572.25	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	180,995.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	15,943.25	0.00	-100.0%
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			196,939.09	0.00	-200.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(84,366.84)	0.00	-100.0%
<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>			(84,366.84)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,366.84	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,366.84	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,366.84	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	298.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	112,274.25	0.00	-100.0%
TOTAL, REVENUES			112,572.25	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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>					
Materials and Supplies		4300	180,995.84	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			180,995.84	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,943.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,943.25	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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 - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			196,939.09	0.00	-200.0%
<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>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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	112,572.25	0.00	0.0%
5) TOTAL, REVENUES			112,572.25	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		196,939.09	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			196,939.09	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES</b>					
<b>OVER EXPENDITURES BEFORE OTHER</b>					
<b>FINANCING SOURCES AND USES (A5 - B10)</b>			(84,366.84)	0.00	-100.0%
<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</b>					
<b>BALANCE (C + D4)</b>			(84,366.84)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,366.84	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,366.84	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,366.84	0.00	-100.0%

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

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



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	5,075,851.00	4,484,925.00	-11.6%
3) Other State Revenue		8300-8599	326,061.00	322,405.00	-1.1%
4) Other Local Revenue		8600-8799	3,000.00	33,000.00	1,000.0%
5) TOTAL, REVENUES			5,404,912.00	4,840,330.00	-10.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,408,667.00	1,427,397.00	1.3%
3) Employee Benefits		3000-3999	496,630.00	524,609.00	5.6%
4) Books and Supplies		4000-4999	30,000.00	35,000.00	16.7%
5) Services and Other Operating Expenditures		5000-5999	1,965,937.00	2,030,624.00	3.3%
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	213,786.00	214,566.00	0.4%
9) TOTAL, EXPENDITURES			4,115,020.00	4,232,196.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,289,892.00	608,134.00	-52.9%
<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>			1,289,892.00	608,134.00	-52.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	702,809.51	1,992,701.51	183.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			702,809.51	1,992,701.51	183.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			702,809.51	1,992,701.51	183.5%
2) Ending Balance, June 30 (E + F1e)			1,992,701.51	2,600,835.51	30.5%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,992,701.51	2,600,835.51	30.5%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,075,851.00	4,484,925.00	-11.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,075,851.00	4,484,925.00	-11.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	326,061.00	322,405.00	-1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			326,061.00	322,405.00	-1.1%
<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	30,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	33,000.00	1,000.0%
TOTAL, REVENUES			5,404,912.00	4,840,330.00	-10.4%
<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	1,213,654.00	1,241,918.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	102,355.00	102,355.00	0.0%
Clerical, Technical and Office Salaries		2400	92,658.00	83,124.00	-10.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>TOTAL, CLASSIFIED SALARIES</b>			1,408,667.00	1,427,397.00	1.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	241,819.00	256,881.00	6.2%
OASDI/Medicare/Alternative		3301-3302	106,748.00	108,120.00	1.3%
Health and Welfare Benefits		3401-3402	98,062.00	106,338.00	8.4%
Unemployment Insurance		3501-3502	6,973.00	7,065.00	1.3%
Workers' Compensation		3601-3602	28,151.00	30,323.00	7.7%
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	14,877.00	15,882.00	6.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			496,630.00	524,609.00	5.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	25,000.00	30,000.00	20.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,000.00	35,000.00	16.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,450.00	3,750.00	8.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	113,500.00	75,500.00	-33.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,100.00	17,000.00	20.6%
Professional/Consulting Services and Operating Expenditures		5800	1,834,167.00	1,933,654.00	5.4%
Communications		5900	720.00	720.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,965,937.00	2,030,624.00	3.3%
<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	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	213,786.00	214,566.00	0.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			213,786.00	214,566.00	0.4%
<b>TOTAL, EXPENDITURES</b>			4,115,020.00	4,232,196.00	2.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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)			0.00	0.00	0.0%



Description	Function 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	5,075,851.00	4,484,925.00	-11.6%
3) Other State Revenue		8300-8599	326,061.00	322,405.00	-1.1%
4) Other Local Revenue		8600-8799	3,000.00	33,000.00	1,000.0%
5) TOTAL, REVENUES			5,404,912.00	4,840,330.00	-10.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,901,234.00	4,017,630.00	3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		213,786.00	214,566.00	0.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,115,020.00	4,232,196.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,289,892.00	608,134.00	-52.9%
<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>			1,289,892.00	608,134.00	-52.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	702,809.51	1,992,701.51	183.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			702,809.51	1,992,701.51	183.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			702,809.51	1,992,701.51	183.5%
2) Ending Balance, June 30 (E + F1e)			1,992,701.51	2,600,835.51	30.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,992,701.51	2,600,835.51	30.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,801,114.76	2,381,109.76
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	191,586.75	219,725.75
Total, Restricted Balance		1,992,701.51	2,600,835.51

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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,240.00	19,240.00	0.0%
3) Employee Benefits		3000-3999	9,130.00	9,656.00	5.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	645,528.00	212,018.00	-67.2%
6) Capital Outlay		6000-6999	29,528,337.00	7,200,000.00	-75.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,202,235.00	7,440,914.00	-75.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,102,235.00)	(7,340,914.00)	-75.6%
<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	14,641,932.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,641,932.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,460,303.00)	(7,340,914.00)	-52.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,842,761.85	28,382,458.85	-35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,842,761.85	28,382,458.85	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,842,761.85	28,382,458.85	-35.3%
2) Ending Balance, June 30 (E + F1e)			28,382,458.85	21,041,544.85	-25.9%
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	13,260,146.04	5,849,232.04	-55.9%
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	15,122,312.81	15,192,312.81	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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)			0.00		
<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>					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	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	19,240.00	19,240.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,240.00	19,240.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,408.00	4,881.00	10.7%
OASDI/Medicare/Alternative		3301-3302	1,472.00	1,472.00	0.0%
Health and Welfare Benefits		3401-3402	2,766.00	2,794.00	1.0%
Unemployment Insurance		3501-3502	96.00	96.00	0.0%
Workers' Compensation		3601-3602	388.00	413.00	6.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,130.00	9,656.00	5.8%
<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	645,528.00	212,018.00	-67.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			645,528.00	212,018.00	-67.2%
<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	29,528,337.00	7,200,000.00	-75.6%
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			29,528,337.00	7,200,000.00	-75.6%
<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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,202,235.00	7,440,914.00	-75.4%
<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 Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	14,641,932.00	0.00	-100.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,641,932.00	0.00	-100.0%
<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)			14,641,932.00	0.00	-100.0%

Description	Function 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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,202,235.00	7,440,914.00	-75.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,202,235.00	7,440,914.00	-75.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(30,102,235.00)	(7,340,914.00)	-75.6%
<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	14,641,932.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,641,932.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(15,460,303.00)	(7,340,914.00)	-52.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,842,761.85	28,382,458.85	-35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,842,761.85	28,382,458.85	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,842,761.85	28,382,458.85	-35.3%
2) Ending Balance, June 30 (E + F1e)			28,382,458.85	21,041,544.85	-25.9%
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	13,260,146.04	5,849,232.04	-55.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,122,312.81	15,192,312.81	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	13,260,146.04	5,849,232.04
Total, Restricted Balance		13,260,146.04	5,849,232.04

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	29,000.00	29,000.00	0.0%
5) TOTAL, REVENUES			29,000.00	29,000.00	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	19,650.00	12,750.00	-35.1%
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			19,650.00	12,750.00	-35.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,350.00	16,250.00	73.8%
<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>			9,350.00	16,250.00	73.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,057.67	234,407.67	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,057.67	234,407.67	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,057.67	234,407.67	4.2%
2) Ending Balance, June 30 (E + F1e)			234,407.67	250,657.67	6.9%
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	96,073.51	125,073.51	30.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	138,334.16	125,584.16	-9.2%
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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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)			0.00		
<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	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	25,000.00	25,000.00	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			29,000.00	29,000.00	0.0%
TOTAL, REVENUES			29,000.00	29,000.00	0.0%



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	750.00	750.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,900.00	12,000.00	-36.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,650.00	12,750.00	-35.1%
<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	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			19,650.00	12,750.00	-35.1%
<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	Function 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	29,000.00	29,000.00	0.0%
5) TOTAL, REVENUES			29,000.00	29,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,650.00	12,750.00	-35.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,650.00	12,750.00	-35.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			9,350.00	16,250.00	73.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8800-8929	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		8880-8999	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>			9,350.00	16,250.00	73.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	225,057.67	234,407.67	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,057.67	234,407.67	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,057.67	234,407.67	4.2%
2) Ending Balance, June 30 (E + F1e)			234,407.67	250,657.67	6.9%
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	96,073.51	125,073.51	30.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	138,334.16	125,584.16	-9.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	96,073.51	125,073.51
Total, Restricted Balance		96,073.51	125,073.51

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		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8999	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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)			0.00		
<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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	Function 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 (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



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	1,299,875.00	250,000.00	-80.8%
5) TOTAL, REVENUES			1,299,875.00	250,000.00	-80.8%
<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>			1,299,875.00	250,000.00	-80.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8800-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8999	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>			1,299,875.00	250,000.00	-80.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,937,913.32	17,237,788.32	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,937,913.32	17,237,788.32	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,937,913.32	17,237,788.32	8.2%
2) Ending Balance, June 30 (E + F1e)			17,237,788.32	17,487,788.32	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	999,875.00	999,875.00	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	16,237,913.32	16,487,913.32	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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)			0.00		
<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	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	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	1,149,875.00	100,000.00	-91.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,299,875.00	250,000.00	-80.8%
TOTAL, REVENUES			1,299,875.00	250,000.00	-80.8%
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<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		8985	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	Function 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	1,299,875.00	250,000.00	-80.8%
5) TOTAL, REVENUES			1,299,875.00	250,000.00	-80.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,299,875.00	250,000.00	-80.8%
<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>			1,299,875.00	250,000.00	-80.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,937,913.32	17,237,788.32	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,937,913.32	17,237,788.32	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,937,913.32	17,237,788.32	8.2%
2) Ending Balance, June 30 (E + F1e)			17,237,788.32	17,487,788.32	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	999,875.00	999,875.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,237,913.32	16,487,913.32	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	999,875.00	999,875.00
Total, Restricted Balance		999,875.00	999,875.00



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	122,531.00	122,531.00	0.0%
3) Other State Revenue		8300-8599	70,039.00	70,039.00	0.0%
4) Other Local Revenue		8600-8799	15,027,487.00	15,027,487.00	0.0%
5) TOTAL, REVENUES			15,220,057.00	15,220,057.00	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	15,521,712.00	15,521,712.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,521,712.00	15,521,712.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(301,655.00)	(301,655.00)	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>			(301,655.00)	(301,655.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,407,746.60	14,106,091.60	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,407,746.60	14,106,091.60	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,407,746.60	14,106,091.60	-2.1%
2) Ending Balance, June 30 (E + F1e)			14,106,091.60	13,804,436.60	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	14,104,004.11	13,802,349.11	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	122,531.00	122,531.00	0.0%
TOTAL, FEDERAL REVENUE			122,531.00	122,531.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	70,039.00	70,039.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,039.00	70,039.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,281,780.00	14,281,780.00	0.0%
Unsecured Roll		8612	715,000.00	715,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	30,707.00	30,707.00	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			15,027,487.00	15,027,487.00	0.0%
TOTAL, REVENUES			15,220,057.00	15,220,057.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,916,698.00	9,916,698.00	0.0%
Bond Interest and Other Service Charges		7434	5,482,483.00	5,482,483.00	0.0%
Debt Service - Interest		7438	122,531.00	122,531.00	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)			15,521,712.00	15,521,712.00	0.0%
TOTAL, EXPENDITURES			15,521,712.00	15,521,712.00	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>					
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	Function 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	122,531.00	122,531.00	0.0%
3) Other State Revenue		8300-8599	70,039.00	70,039.00	0.0%
4) Other Local Revenue		8600-8799	15,027,487.00	15,027,487.00	0.0%
5) TOTAL, REVENUES			15,220,057.00	15,220,057.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,521,712.00	15,521,712.00	0.0%
10) TOTAL, EXPENDITURES			15,521,712.00	15,521,712.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(301,655.00)	(301,655.00)	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>			(301,655.00)	(301,655.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,407,746.60	14,106,091.60	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,407,746.60	14,106,091.60	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,407,746.60	14,106,091.60	-2.1%
2) Ending Balance, June 30 (E + F1e)			14,106,091.60	13,804,436.60	-2.1%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,104,004.11	13,802,349.11	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

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	2,395,000.00	2,562,000.00	7.0%
5) TOTAL, REVENUES			2,395,000.00	2,562,000.00	7.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,706,712.00	1,647,947.00	-3.4%
3) Employee Benefits		3000-3999	832,585.00	849,799.00	2.1%
4) Books and Supplies		4000-4999	93,000.00	85,100.00	-8.5%
5) Services and Other Operating Expenses		5000-5999	453,957.00	448,771.00	-1.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,086,254.00	3,031,617.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(691,254.00)	(469,617.00)	-32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	177,951.14	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	177,951.14	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(691,254.00)	(291,665.86)	-57.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	982,919.86	291,665.86	-70.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			982,919.86	291,665.86	-70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			982,919.86	291,665.86	-70.3%
2) Ending Net Position, June 30 (E + F1e)			291,665.86	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	291,665.86	0.00	-100.0%
<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		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,360,000.00	2,547,000.00	7.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,395,000.00	2,562,000.00	7.0%
TOTAL, REVENUES			2,395,000.00	2,562,000.00	7.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	50,037.00	55,828.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	544,291.00	472,771.00	-13.1%
Clerical, Technical and Office Salaries		2400	29,500.00	29,771.00	0.9%
Other Classified Salaries		2900	1,082,884.00	1,089,577.00	0.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,706,712.00</b>	<b>1,647,947.00</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	15,618.00	18,094.00	15.9%
PERS		3201-3202	349,451.00	373,060.00	6.8%
OASDI/Medicare/Alternative		3301-3302	124,833.00	120,186.00	-3.7%
Health and Welfare Benefits		3401-3402	273,399.00	271,272.00	-0.8%
Unemployment Insurance		3501-3502	8,532.00	8,239.00	-3.4%
Workers' Compensation		3601-3602	34,430.00	35,355.00	2.7%
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	26,322.00	23,593.00	-10.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>832,585.00</b>	<b>849,799.00</b>	<b>2.1%</b>
<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	44,000.00	42,000.00	-4.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	49,000.00	43,100.00	-12.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>93,000.00</b>	<b>85,100.00</b>	<b>-8.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,420.00	18,720.00	7.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,525.00	59,525.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	288,132.00	282,696.00	-1.9%
Professional/Consulting Services and					
Operating Expenditures		5800	86,000.00	84,950.00	-1.2%
Communications		5900	2,880.00	2,880.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>453,957.00</b>	<b>448,771.00</b>	<b>-1.1%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,086,254.00</b>	<b>3,031,617.00</b>	<b>-1.8%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	177,951.14	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	177,951.14	New
<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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(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%
(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	177,951.14	New

Description	Function 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	2,395,000.00	2,562,000.00	7.0%
5) TOTAL, REVENUES			2,395,000.00	2,562,000.00	7.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,086,254.00	3,031,617.00	-1.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,086,254.00	3,031,617.00	-1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(691,254.00)	(469,617.00)	-32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	177,951.14	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	177,951.14	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(691,254.00)	(291,665.86)	-57.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	982,919.86	291,665.86	-70.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			982,919.86	291,665.86	-70.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			982,919.86	291,665.86	-70.3%
2) Ending Net Position, June 30 (E + F1e)			291,665.86	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	291,665.86	0.00	-100.0%

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

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	2,000,391.00	2,000,391.00	0.0%
5) TOTAL, REVENUES			2,000,391.00	2,000,391.00	0.0%
<b>B. EXPENSES</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 Expenses		5000-5999	1,679,327.00	1,679,327.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,679,327.00	1,679,327.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			321,064.00	321,064.00	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 NET POSITION (C + D4)</b>			321,064.00	321,064.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,792,208.27	3,113,272.27	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,792,208.27	3,113,272.27	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,792,208.27	3,113,272.27	11.5%
2) Ending Net Position, June 30 (E + F1e)			3,113,272.27	3,434,336.27	10.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,113,272.27	3,434,336.27	10.3%
<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		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,980,391.00	1,980,391.00	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			2,000,391.00	2,000,391.00	0.0%
TOTAL, REVENUES			2,000,391.00	2,000,391.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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>					
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 EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,679,327.00	1,679,327.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,679,327.00	1,679,327.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,679,327.00	1,679,327.00	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%
(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%
(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%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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	2,000,391.00	2,000,391.00	0.0%
5) TOTAL, REVENUES			2,000,391.00	2,000,391.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,679,327.00	1,679,327.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,679,327.00	1,679,327.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			321,064.00	321,064.00	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 NET POSITION (C + D4)</b>			321,064.00	321,064.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,792,208.27	3,113,272.27	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,792,208.27	3,113,272.27	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,792,208.27	3,113,272.27	11.5%
2) Ending Net Position, June 30 (E + F1e)			3,113,272.27	3,434,336.27	10.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,113,272.27	3,434,336.27	10.3%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		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
<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)	8,121.27	8,143.22	9,399.36	8,394.30	9,395.57	8,987.96
<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)	0.00		0.00			0.00
<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>	8,121.27	8,143.22	9,399.36	8,394.30	9,395.57	8,987.96
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	43.00	43.00	41.75	41.75	41.75	41.75
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.03	4.03	4.03	4.03	4.03	4.03
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
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>	47.03	47.03	45.78	45.78	45.78	45.78

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)	8,168.30	8,190.25	9,445.14	8,440.08	9,441.35	9,033.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	3,521,000.00	0.00	3,521,000.00			3,521,000.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	3,521,000.00	0.00	3,521,000.00	0.00	0.00	3,521,000.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	290,403,916.00	0.00	290,403,916.00	1,609,944.00		292,013,860.00
Equipment	13,062,766.00	0.00	13,062,766.00	419,478.00		13,482,244.00
Total capital assets being depreciated	303,466,682.00	0.00	303,466,682.00	2,029,422.00	0.00	305,496,104.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(69,422,768.00)	0.00	(69,422,768.00)	(5,781,097.00)		(75,203,865.00)
Equipment	(11,731,169.00)	57,949.00	(11,673,220.00)	(724,713.00)		(12,397,933.00)
Total accumulated depreciation	(81,153,937.00)	57,949.00	(81,095,988.00)	(6,505,810.00)	0.00	(87,601,798.00)
Total capital assets being depreciated, net excluding lease assets	222,312,745.00	57,949.00	222,370,694.00	(4,476,388.00)	0.00	217,894,306.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	225,833,745.00	57,949.00	225,891,694.00	(4,476,388.00)	0.00	221,415,306.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			18,830,636.00	21,456,368.00	27,032,557.00	26,134,223.00	29,469,195.00	33,433,276.00	37,108,233.00	44,698,087.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,625,960.00	4,188,179.00	7,400,751.00	7,053,324.00	12,948,030.00	13,480,078.00	17,835,991.00	7,106,710.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,763,751.00	9,226,917.00	9,534,803.00	10,061,366.00	8,999,390.00	9,661,014.00	9,627,918.00	8,941,249.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	4,950,257.00	11,385,323.00	707,325.00	7,749,011.00	13,616.00	(147,784.00)	170,358.00	135,245.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		2,186,734.00	770,396.00	(528,393.00)	1,405,977.00	(3,825.00)	(3,677.00)	788,577.00	121.00
Current Loans	9640				0.00					
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,186,734.00	770,396.00	(528,393.00)	1,405,977.00	(3,825.00)	(3,677.00)	788,577.00	121.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS		0.00	2,763,523.00	10,614,927.00	1,235,718.00	6,343,034.00	17,441.00	(144,107.00)	(618,219.00)	135,124.00
E. NET INCREASE/DECREASE (B - C + D)			2,625,732.00	5,576,189.00	(898,334.00)	3,334,972.00	3,964,081.00	3,674,957.00	7,589,854.00	(1,699,415.00)
F. ENDING CASH (A + E)			21,456,368.00	27,032,557.00	26,134,223.00	29,469,195.00	33,433,276.00	37,108,233.00	44,698,087.00	42,998,672.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			42,998,672.00	42,882,630.00	48,333,421.00	45,246,581.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			10,136,900.00	13,351,328.00	11,048,980.00	30,737,476.00	0.00	0.00	138,911,707.00	138,911,703.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			10,208,656.00	9,956,024.00	11,530,135.00	32,519,215.14	0.00	0.00	134,030,458.14	134,030,458.14
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	(44,345.00)	2,062,102.00	(2,842,149.00)	(11,112,142.00)	0.00	0.00	13,026,817.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		(59.00)	6,615.00	(236,464.00)	(5,503,473.00)			(1,117,471.00)	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	(59.00)	6,615.00	(236,464.00)	(5,503,473.00)	0.00	0.00	(1,117,471.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(44,286.00)	2,055,487.00	(2,605,685.00)	(5,608,669.00)	0.00	0.00	14,144,288.00	
E. NET INCREASE/DECREASE (B - C + D)			(116,042.00)	5,450,791.00	(3,086,840.00)	(7,390,408.14)	0.00	0.00	19,025,536.86	4,881,244.86
F. ENDING CASH (A + E)			42,882,630.00	48,333,421.00	45,246,581.00	37,856,172.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									37,856,172.86	

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: Oak Grove School  
District

Place: Oak Grove School  
District

Date: June 2, 3, 6, 2022

Date: June 07, 2022

Time: 06:00 PM

Adoption  
Date: June 16, 2022

Signed: \_\_\_\_\_

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business  
Services

E-mail: mnguyen@ogsd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	



4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<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)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as- you-go?		X
			X	
			X	
				X
S7b	Other Self- insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor  Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 16, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

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

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

To the County Superintendent of  
Schools:

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

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

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

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

Signed

Date of  
Meeting: Jun  
16,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Tien Phan

Title:

Executive director

Telephone:

408-283-6232

E-mail:

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	51,123,720.00	301	0.00	303	51,123,720.00	305	1,266,828.00		307	49,856,892.00	309
2000 - Classified Salaries	17,490,947.65	311	550.00	313	17,490,397.65	315	1,822,935.00		317	15,667,462.65	319
3000 - Employee Benefits	33,360,841.00	321	521,172.00	323	32,839,669.00	325	1,228,930.00		327	31,610,739.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,962,173.81	331	127,514.00	333	7,834,659.81	335	912,020.14		337	6,922,639.67	339
5000 - Services . . . & 7300 - Indirect Costs	19,480,470.19	341	174,266.88	343	19,306,203.31	345	4,959,855.53		347	14,346,347.78	349
TOTAL					128,594,649.77	365	TOTAL			118,404,081.10	369

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

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

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

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

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	1,941.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	71,493,372.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.60	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	.60	
2. Percentage spent by this district (Part II, Line 15) ....	.60	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	118,404,081.10	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,828,018.00	301	0.00	303	50,828,018.00	305	1,208,727.00		307	49,619,291.00	309
2000 - Classified Salaries	17,907,342.00	311	550.00	313	17,906,792.00	315	2,056,548.00		317	15,850,244.00	319
3000 - Employee Benefits	35,184,034.00	321	432,515.00	323	34,751,519.00	325	1,399,464.00		327	33,352,055.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,241,445.00	331	11,000.00	333	6,230,445.00	335	461,652.00		337	5,768,793.00	339
5000 - Services. . . & 7300 - Indirect Costs	16,581,988.00	341	5,000.00	343	16,576,988.00	345	4,374,132.00		347	12,202,856.00	349
TOTAL					126,293,762.00	365	TOTAL			116,793,239.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	319,253.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		71,994,599.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	1,427.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	71,993,172.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.62	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	.60	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.62	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	116,793,239.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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




Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	255,365,778.00	7,425,750.00	262,791,528.00		9,916,698.00	252,874,830.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	3,295.00	(3,295.00)	0.00			0.00	
Lease Revenue Bonds Payable		0.00	0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	118,314,916.00	15,341,285.00	133,656,201.00			133,656,201.00	
Total/Net OPEB Liability	30,313,766.00	0.00	30,313,766.00			30,313,766.00	
Compensated Absences Payable	1,284,281.00	0.00	1,284,281.00			1,284,281.00	
Governmental activities long-term liabilities	405,282,036.00	22,763,740.00	428,045,776.00	0.00	9,916,698.00	418,129,078.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	136,242,544.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,260,175.23
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	147,922.88
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	427,445.26
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,669.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				580,037.14
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				120,402,332.54
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,190.25
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,700.69

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	110,639,348.52	11,667.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	110,639,348.52	11,667.81
B. Required effort (Line A.2 times 90%)	99,575,413.67	10,501.03
C. Current year expenditures (Line I.E and Line II.B)	120,402,332.54	14,700.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

4,547,648.00

2. Contracted general administrative positions not paid through payroll

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

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

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

96,906,830.65

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.69%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

0.00

Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,385,408.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,194,758.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	44,980.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	509,353.70
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,134,499.75
9. Carry-Forward Adjustment (Part IV, Line F)	(24,260.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,110,239.13

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	80,959,197.25
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,690,309.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,766,728.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	136,751.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	147,922.88
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	11,902.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	858,383.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	706,712.60
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,351,066.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	196,939.09
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,901,234.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	121,727,146.46

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

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

(Line A8 divided by Line B19)

6.68%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)

6.66%

**Part IV - Carry-forward Adjustment**

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

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

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

8,134,499.75

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

1. Carry-forward adjustment from the second prior year

9,131.15

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.71%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.71%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.71%) times Part III, Line B19); zero if positive

(24,260.62)

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

(24,260.62)

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

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation:

6.66%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward

adjustment (\$-12130.31) is applied to the current year calculation and the remainder

(\$-12130.31) is deferred to one or more future years:

6.67%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward

adjustment (\$-8086.87) is applied to the current year calculation and the remainder

(\$-16173.75) is deferred to one or more future years:

6.68%

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

1

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

Option 2 or Option 3 is selected)

(24,260.62)

Approved  
indirect cost  
rate: 6.71%

Highest rate  
used in any  
program: 6.71%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	45,435.00	3,048.00	6.71%
01	3010	1,330,240.05	89,259.11	6.71%
01	3210	385,480.93	25,859.00	6.71%
01	3212	2,442,611.00	144,094.00	5.90%
01	3213	3,091,442.00	204,962.00	6.63%
01	3214	1,271,906.00	85,345.00	6.71%
01	3216	846,705.00	56,814.00	6.71%
01	3217	194,294.00	13,037.00	6.71%
01	3218	471,892.00	31,662.00	6.71%
01	3219	950,789.00	63,798.00	6.71%
01	3310	1,757,340.00	117,917.00	6.71%
01	3311	18,656.00	1,251.00	6.71%
01	3315	66,851.00	1,444.00	2.16%
01	3327	106,801.00	7,166.00	6.71%
01	3395	8,304.00	557.00	6.71%
01	4035	326,762.78	21,925.00	6.71%
01	4127	222,965.48	4,457.00	2.00%
01	4203	796,136.88	15,922.00	2.00%
01	6010	199,021.93	9,879.00	4.96%
01	6266	55,000.00	3,690.00	6.71%
01	6500	16,664,671.00	1,118,198.00	6.71%
01	6536	18,743.00	1,257.00	6.71%
01	6537	351,150.00	23,562.00	6.71%
01	6546	521,984.00	35,025.00	6.71%
01	6547	302,527.00	20,300.00	6.71%
01	7422	1,366,345.95	91,682.00	6.71%
01	7510	371,813.27	24,948.00	6.71%
01	8150	2,859,440.00	191,868.00	6.71%
13	5310	3,648,759.00	199,951.00	5.48%
13	5320	252,475.00	13,835.00	5.48%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		541,234.09	541,234.09
2. State Lottery Revenue	8560	1,500,796.00		588,528.00	2,089,324.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,500,796.00	0.00	1,129,762.09	2,630,558.09
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,133,971.00		0.00	1,133,971.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	366,825.00		0.00	366,825.00
4. Books and Supplies	4000-4999	0.00		553,643.09	553,643.09
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			576,119.00	576,119.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,500,796.00	0.00	1,129,762.09	2,630,558.09
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

The reproduction cost to print the Common Core Standard Materials for students and teachers.



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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	93,281,362.00	-0.04%	93,241,389.00	-1.84%	91,527,746.00
2. Federal Revenues	8100-8299	125,000.00	0.00%	125,000.00	0.00%	125,000.00
3. Other State Revenues	8300-8599	13,959,683.00	-87.32%	1,769,779.00	-0.19%	1,766,414.00
4. Other Local Revenues	8600-8799	4,929,913.00	2.21%	5,039,104.00	2.39%	5,159,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	6,515,339.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(23,481,168.00)	0.62%	(23,625,693.00)	-3.35%	(22,834,488.00)
6. Total (Sum lines A1 thru A5c)		88,814,790.00	-13.81%	76,549,579.00	7.46%	82,259,469.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,067,090.00		41,546,649.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				479,559.00		(453,122.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,067,090.00	1.17%	41,546,649.00	-1.09%	41,093,527.00
2. Classified Salaries						
a. Base Salaries				12,231,839.00		12,421,429.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				189,590.00		143,383.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,231,839.00	1.55%	12,421,429.00	1.15%	12,564,812.00
3. Employee Benefits	3000-3999	22,776,954.00	0.29%	22,843,354.00	-1.52%	22,496,214.00
4. Books and Supplies	4000-4999	1,238,090.00	29.82%	1,607,290.00	0.26%	1,611,490.00
5. Services and Other Operating Expenditures	5000-5999	6,599,147.00	-3.63%	6,359,504.00	0.33%	6,380,304.00
6. Capital Outlay	6000-6999	89,000.00	51.79%	135,094.00	34.12%	181,188.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	54,607.00	0.00%	54,607.00	0.00%	54,607.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,392,777.00)	-21.41%	(1,880,505.00)	0.00%	(1,880,505.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,951.14	-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)		81,841,901.14	1.52%	83,087,422.00	-0.71%	82,501,637.00

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		6,972,888.86		(6,537,843.00)		(242,168.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,576,577.21		15,549,466.07		9,011,623.07
2. Ending Fund Balance (Sum lines C and D1)		15,549,466.07		9,011,623.07		8,769,455.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	54,250.00		38,522.00		38,522.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	5,093,137.00		4,997,999.00		4,949,731.00
d. Assigned	9780	6,381,165.00		182,591.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,020,914.07		3,792,511.07		3,781,202.07
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		15,549,466.07		9,011,623.07		8,769,455.07
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,020,914.07		3,792,511.07		3,781,202.07
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,020,914.07		3,792,511.07		3,781,202.07

**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)
Revenues budget for fiscal years 2022-23 through 2024-25 have been built based on the guidance from School Services Dartboard in accordance with Governor's revised Budget. Explanation for B1d: 2023-24 and 2024-25 include step increases in addition to the loss of net certificated FTE's due to declining enrollment and program changes. Explanation for B2d: 2023-24 and 2024-25 include step increases and removal of some intern stipends.						

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	5,034,068.00	0.00%	5,034,068.00	0.00%	5,034,068.00
2. Federal Revenues	8100-8299	9,710,491.00	-62.11%	3,679,691.00	0.00%	3,679,691.00
3. Other State Revenues	8300-8599	8,514,706.00	-5.60%	8,037,880.00	0.00%	8,037,880.00
4. Other Local Revenues	8600-8799	3,356,480.00	0.00%	3,356,480.00	0.00%	3,356,480.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	23,481,168.00	0.62%	23,625,693.00	-3.35%	22,834,488.00
6. Total (Sum lines A1 thru A5c)		50,096,913.00	-12.70%	43,733,812.00	-1.81%	42,942,607.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,760,928.00		9,596,551.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(164,377.00)		102,763.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,760,928.00	-1.68%	9,596,551.00	1.07%	9,699,314.00
2. Classified Salaries						
a. Base Salaries				5,675,503.00		5,451,287.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(224,216.00)		79,210.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,675,503.00	-3.95%	5,451,287.00	1.45%	5,530,497.00
3. Employee Benefits	3000-3999	12,407,080.00	-1.08%	12,273,291.00	0.22%	12,300,113.00
4. Books and Supplies	4000-4999	4,992,355.00	-79.75%	1,011,122.00	0.00%	1,011,122.00
5. Services and Other Operating Expenditures	5000-5999	10,197,407.00	-37.46%	6,377,090.00	0.00%	6,377,090.00
6. Capital Outlay	6000-6999	11,000.00	0.00%	11,000.00	0.00%	11,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,966,073.00	0.00%	6,966,073.00	0.00%	6,966,073.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,178,211.00	-24.56%	1,643,195.00	0.00%	1,643,195.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		52,188,557.00	-16.97%	43,329,609.00	0.48%	43,538,404.00

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,091,644.00)		404,203.00		(595,797.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,802,126.80		10,710,482.80		11,114,685.80
2. Ending Fund Balance (Sum lines C and D1)		10,710,482.80		11,114,685.80		10,518,888.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	10,710,482.80		11,114,685.80		10,518,888.80
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)		10,710,482.80		11,114,685.80		10,518,888.80
<b>E. AVAILABLE RESERVES</b>						
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)
Revenues budget for fiscal years 2022-23 through 2024-25 have been built based on the guidance from School Services Dartboard in accordance with Governor's revised Budget. Explanation for B1d: 2023-24 and 2024-25 include step increases reclassifications of positions funded by the CARES, CRRSA, ARP Act and one time funds. Explanation for B2d: 2023-24 and 2024-25 include step increases reclassifications of positions funded by the CARES, CRRSA, ARP Act and one time 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	98,315,430.00	-0.04%	98,275,457.00	-1.74%	96,561,814.00
2. Federal Revenues	8100-8299	9,835,491.00	-61.32%	3,804,691.00	0.00%	3,804,691.00
3. Other State Revenues	8300-8599	22,474,389.00	-56.36%	9,807,659.00	-0.03%	9,804,294.00
4. Other Local Revenues	8600-8799	8,286,393.00	1.32%	8,395,584.00	1.43%	8,515,938.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	6,515,339.00
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)		138,911,703.00	-13.41%	120,283,391.00	4.09%	125,202,076.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,828,018.00		51,143,200.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				315,182.00		(350,359.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,828,018.00	0.62%	51,143,200.00	-0.69%	50,792,841.00
2. Classified Salaries						
a. Base Salaries				17,907,342.00		17,872,716.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,626.00)		222,593.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,907,342.00	-0.19%	17,872,716.00	1.25%	18,095,309.00
3. Employee Benefits	3000-3999	35,184,034.00	-0.19%	35,116,645.00	-0.91%	34,796,327.00
4. Books and Supplies	4000-4999	6,230,445.00	-57.97%	2,618,412.00	0.16%	2,622,612.00
5. Services and Other Operating Expenditures	5000-5999	16,796,554.00	-24.17%	12,736,594.00	0.16%	12,757,394.00
6. Capital Outlay	6000-6999	100,000.00	46.09%	146,094.00	31.55%	192,188.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,020,680.00	0.00%	7,020,680.00	0.00%	7,020,680.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(214,566.00)	10.60%	(237,310.00)	0.00%	(237,310.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	177,951.14	-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)		134,030,458.14	-5.68%	126,417,031.00	-0.30%	126,040,041.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						



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)		4,881,244.86		(6,133,640.00)		(837,965.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,378,704.01		26,259,948.87		20,126,308.87
2. Ending Fund Balance (Sum lines C and D1)		26,259,948.87		20,126,308.87		19,288,343.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	54,250.00		38,522.00		38,522.00
b. Restricted	9740	10,710,482.80		11,114,685.80		10,518,888.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,093,137.00		4,997,999.00		4,949,731.00
d. Assigned	9780	6,381,165.00		182,591.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,020,914.07		3,792,511.07		3,781,202.07
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		26,259,948.87		20,126,308.87		19,288,343.87
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,020,914.07		3,792,511.07		3,781,202.07
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,020,914.07		3,792,511.07		3,781,202.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<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;">No</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>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		8,394.30		8,325.79		8,205.16
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		134,030,458.14		126,417,031.00		126,040,041.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		134,030,458.14		126,417,031.00		126,040,041.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		4,020,913.74		3,792,510.93		3,781,201.23
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		4,020,913.74		3,792,510.93		3,781,201.23
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>01 GENERAL FUND</b>								
Expenditure Detail	0.00	(302,982.00)	0.00	(213,786.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>08 STUDENT ACTIVITY SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>09 CHARTER SCHOOLS SPECIAL REVENUE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>10 SPECIAL EDUCATION PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>11 ADULT EDUCATION FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>12 CHILD DEVELOPMENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>13 CAFETERIA SPECIAL REVENUE FUND</b>								
Expenditure Detail	14,100.00	0.00	213,786.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>14 DEFERRED MAINTENANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	288,132.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	302,982.00	(302,982.00)	213,786.00	(213,786.00)	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(300,446.00)	0.00	(214,566.00)				
Other Sources/Uses Detail					0.00	177,951.14		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	17,000.00	0.00	214,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	282,696.00	0.00						
Other Sources/Uses Detail					177,951.14	0.00		
Fund Reconciliation								
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>73 FOUNDATION PRIVATE- PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>76 WARRANT/PASS- THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	300,446.00	(300,446.00)	214,566.00	(214,566.00)	177,951.14	177,951.14		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	8,394.30
District's ADA Standard Percentage Level:	1.0%

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	9,516	9,519		
Charter School				
<b>Total ADA</b>	<b>9,516</b>	<b>9,519</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)				
District Regular	9,412	9,415		
Charter School				
<b>Total ADA</b>	<b>9,412</b>	<b>9,415</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)				
District Regular	9,415	9,399		
Charter School		0		
<b>Total ADA</b>	<b>9,415</b>	<b>9,399</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2022-23)				
District Regular	8,988			
Charter School	0			
<b>Total ADA</b>	<b>8,988</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):

8,394.3

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	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	9,664	9,757	
	Charter School			
	<b>Total Enrollment</b>	<b>9,664</b>	<b>9,757</b>	<b>N/A</b>
Second Prior Year (2020-21)	District Regular	9,527	9,340	
	Charter School			
	<b>Total Enrollment</b>	<b>9,527</b>	<b>9,340</b>	<b>2.0%</b>
First Prior Year (2021-22)	District Regular	9,243	8,824	
	Charter School			
	<b>Total Enrollment</b>	<b>9,243</b>	<b>8,824</b>	<b>4.5%</b>

Budget Year (2022-23)	
District Regular	8,699
Charter School	
<b>Total Enrollment</b>	<b>8,699</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2020-21 and 2021-22, the Santa Clara County experienced greater decline than anticipated due to a variety of factors, including COVID-19 Pandemic.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2020-21 and 2021-22, the Santa Clara County experienced greater decline than anticipated due to a variety of factors, including COVID-19 Pandemic.

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	
		Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	9,415	9,757	
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>9,415</b>	<b>9,757</b>	<b>96.5%</b>
Second Prior Year (2020-21)	District Regular	9,415	9,340	
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>9,415</b>	<b>9,340</b>	<b>100.8%</b>
First Prior Year (2021-22)	District Regular	8,121	8,824	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>8,121</b>	<b>8,824</b>	<b>92.0%</b>

Historical Average Ratio: 96.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.9%

**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	8,394	8,699		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>8,394</b>	<b>8,699</b>	<b>96.5%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	8,326	8,628		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>8,326</b>	<b>8,628</b>	<b>96.5%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	8,205	8,503		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>8,205</b>	<b>8,503</b>	<b>96.5%</b>	<b>Met</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)' 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' 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)	9,445.14	9,033.74	8,569.69	8,083.77
b. Prior Year ADA (Funded)		9,445.14	9,033.74	8,569.69
c. Difference (Step 1a minus Step 1b)		(411.40)	(464.05)	(485.92)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(4.36%)	(5.14%)	(5.67%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		92,047,389.00	93,281,362.00	93,241,389.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		6,038,308.72	5,018,537.28	3,748,303.84
c. Percent Change Due to Funding Level				
(Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		2.2%	0.2%	-1.7%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.20% to 3.20%	-0.76% to 1.24%	-2.65% to -0.65%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	26,719,000.00	26,719,000.00	27,520,570.00	28,346,187.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

#### 4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	92,047,389.00	93,281,362.00	93,241,389.00	91,527,746.00
District's Projected Change in LCFF Revenue:		1.34%	(.04%)	(1.84%)
LCFF Revenue Standard		1.20% to 3.20%	-0.76% to 1.24%	-2.65% to -0.65%
Status:		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

LCFF Revenues for fiscal years 2022-23 through 2024-25 have been built based on the guidance from School Services and FMCAT LCFF calculator, which takes in new assumptions from Governor's Proposed Budget. The flexibility to use the greater of prior, current, and 3 year average ADA.

#### 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)		
	Salaries and Benefits	Total Expenditures	Ratio
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	74,467,341.33	80,236,707.98	92.8%
Second Prior Year (2020-21)	67,048,806.85	71,239,683.69	94.1%
First Prior Year (2021-22)	71,123,851.00	77,584,187.35	91.7%
Historical Average Ratio:			92.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	89.9% to 95.9%	89.9% to 95.9%	89.9% to 95.9%

**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)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	76,075,883.00	81,663,950.00	93.2%	Met
1st Subsequent Year (2023-24)	76,811,432.00	83,087,422.00	92.4%	Met
2nd Subsequent Year (2024-25)	76,154,553.00	82,501,637.00	92.3%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.20%	.24%	(1.65%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.80% to 12.20%	-9.76% to 10.24%	-11.65% to 8.35%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.80% to 7.20%	-4.76% to 5.24%	-6.65% to 3.35%

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)	15,326,414.23		
Budget Year (2022-23)	9,835,491.00	(35.83%)	Yes
1st Subsequent Year (2023-24)	3,804,691.00	(61.32%)	Yes
2nd Subsequent Year (2024-25)	3,804,691.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues in FY 2022-23 and two subsequent years do not include prior year carry overs. Additionally, the remaining one-time federal COVID relief funds were accounted for up until end of 2022-23, therefore federal revenues normalizing again starting 2023-24.

**Other State Revenue (Fund 01, Objects 6300-6599) (Form MYP, Line A3)**

First Prior Year (2021-22)	16,515,957.13		
Budget Year (2022-23)	22,474,389.00	36.08%	Yes
1st Subsequent Year (2023-24)	9,807,659.00	(56.36%)	Yes
2nd Subsequent Year (2024-25)	9,804,294.00	(.03%)	No

**Explanation:**  
(required if Yes)

Material one-time funds, such as ELOR, Educator Effectiveness, In-Person Instruction, as well as other state funds were recognized in 2021-22, therefore exceeds percentage range of change for FY 2022-23. District has factored decrease in State Revenues for ASES, Lottery, and STRS on Behalf and Universal PreK for the subsequent years.

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

First Prior Year (2021-22)	9,930,202.05		
Budget Year (2022-23)	8,286,393.00	(16.55%)	Yes
1st Subsequent Year (2023-24)	8,395,584.00	1.32%	No
2nd Subsequent Year (2024-25)	8,515,938.00	1.43%	No

**Explanation:**  
(required if Yes)

As of Budget Adoption, District has not received information for RDA funds in fiscal year 2022-23, therefore creating a material change from 2021-22.

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

First Prior Year (2021-22)	7,951,173.81		
Budget Year (2022-23)	6,230,445.00	(21.64%)	Yes
1st Subsequent Year (2023-24)	2,618,412.00	(57.97%)	Yes
2nd Subsequent Year (2024-25)	2,622,612.00	.16%	No

**Explanation:**  
(required if Yes)

2021-22 contains federal carryovers from prior year and one-time COVID relief funds and miscellaneous local donations which are not budgeted in the Budget year. Additionally, 2022-23 also contains remaining one time COVID relief funds.

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

First Prior Year (2021-22)	19,694,256.19		
Budget Year (2022-23)	16,796,554.00	(14.71%)	Yes
1st Subsequent Year (2023-24)	12,736,594.00	(24.17%)	Yes
2nd Subsequent Year (2024-25)	12,757,394.00	.16%	No

**Explanation:**  
(required if Yes)

2021-22 contains federal carryovers from prior year and one-time COVID relief funds and miscellaneous local donations which are not budgeted in the Budget year. Additionally, 2022-23 Also Contains Remaining One Time COVID Relief Funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	41,772,573.41		
Budget Year (2022-23)	40,596,273.00	(2.82%)	Met
1st Subsequent Year (2023-24)	22,007,934.00	(45.79%)	Not Met
2nd Subsequent Year (2024-25)	22,124,923.00	.53%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	27,645,430.00		
Budget Year (2022-23)	23,026,999.00	(16.71%)	Not Met
1st Subsequent Year (2023-24)	15,355,006.00	(33.32%)	Not Met
2nd Subsequent Year (2024-25)	15,380,006.00	.16%	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)

Federal Revenues in FY 2022-23 and two subsequent years do not include prior year carryovers. Additionally, the remaining one-time federal COVID relief funds were accounted for up until end of 2022-23, therefore federal revenues normalizing again starting 2023-24.

**Explanation:**

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

Material one-time funds, such as ELOP, Educator Effectiveness, In-Person Instruction, as well as other state funds were recognized in 2021-22, therefore exceeds percentage range of change for FY 2022-23. District has factored decrease in State Revenues for ASES, Lottery, and STRS on Behalf and Universal PreK for the subsequent years.

**Explanation:**

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

As of Budget Adoption, District has not received information for RDA funds in fiscal year 2022-23, therefore creating a material change from 2021-22.

- 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)

2021-22 contains federal carryovers from prior year and one-time COVID relief funds and miscellaneous local donations which are not budgeted in the Budget year. Additionally, 2022-23 also contains remaining one time COVID relief funds.

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

2021-22 contains federal carryovers from prior year and one-time COVID relief funds and miscellaneous local donations which are not budgeted in the Budget year. Additionally, 2022-23 Also Contains Remaining One Time COVID Relief Funds.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
- (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
- 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

122,198,467.14

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

122,198,467.14

3,665,954.01

3,665,955.00

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)

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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)	3,686,400.00	3,622,118.00	4,087,277.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	3,119,010.59	1,926,437.35
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,686,400.00	6,741,128.59	6,013,714.35
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	122,879,953.23	120,737,223.87	136,242,544.91
	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)	122,879,953.23	120,737,223.87	136,242,544.91
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	5.6%	4.4%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>1.0%</b>	<b>1.9%</b>	<b>1.5%</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.

\*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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(232,028.86)	80,371,587.92	.3%	Met
Second Prior Year (2020-21)	3,987,072.63	71,239,683.69	N/A	Met
First Prior Year (2021-22)	(1,021,249.35)	77,584,187.35	1.3%	Met
Budget Year (2022-23) (Information only)	6,972,888.86	81,841,901.14		

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

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

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

Explanation:  
(required if NOT met)

### 9. CRITERION: Fund Balance

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

Percentage Level <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 *		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	4,255,954.00	5,842,782.79	N/A	Met
Second Prior Year (2020-21)	5,590,348.63	5,610,753.93	N/A	Met
First Prior Year (2021-22)	5,599,233.82	9,597,826.56	N/A	Met
Budget Year (2022-23) (Information only)	8,576,577.21			

\* 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.	8,394	8,326	8,205
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00	0.00	0.00

#### 10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

- Expenditures and Other Financing Uses  
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through  
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses  
(Line B1 plus Line B2)
- Reserve Standard Percentage Level

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
134,030,458.14	126,417,031.00	126,040,041.00
0.00	0.00	0.00
134,030,458.14	126,417,031.00	126,040,041.00
3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,020,913.74	3,792,510.93	3,781,201.23
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	4,020,913.74	3,792,510.93	3,781,201.23

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,020,914.07	3,792,511.07	3,781,202.07
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	4,020,914.07	3,792,511.07	3,781,202.07
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		4,020,913.74	3,792,510.93	3,781,201.23
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)

District will seek input for a reductions plan in the subsequent years to meet District obligations, including 3% reserve for economic uncertainty. Meanwhile, District will continue to leverage all available resources, apply for grants and seek financial partners, and explore other potential cost saving measures such as school reorganization.

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-10.0% to +10.0% or  
-\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(22,468,931.00)			
Budget Year (2022-23)	(23,481,168.00)	1,012,237.00	4.5%	Met
1st Subsequent Year (2023-24)	(23,625,693.00)	144,525.00	.6%	Met
2nd Subsequent Year (2024-25)	(22,834,488.00)	(791,205.00)	(3.3%)	Met
<b>1b. Transfers In, General Fund *</b>				
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)	6,515,339.00	6,515,339.00	New	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	177,951.14	177,951.14	New	Not Met
1st Subsequent Year (2023-24)	0.00	(177,951.14)	(100.0%)	Not Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

1a.	MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.
	<b>Explanation:</b> (required if NOT met)
1b.	NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
	<b>Explanation:</b> (required if NOT met)

With rising costs, District will need transfers in from Special Reserve Fund 40, in order to meet all district obligations in FY 2024-25.

- 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)

District will revise Before and After School Enrichment (BASE) programs in order to prevent contribution from the General Fund.

- 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 (multiyear) commitments?

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				3,295
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Fund 51 7XXX	252,874,830
Supp Early Retirement Program	On-Going	General Fund 01		0
State School Building Loans				
Compensated Absences	Varies	Funds 01, 13, 21 and 63	Objects 7438 and 7439	1,284,281

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


TOTAL:				254,162,406

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	4,671	4,391	3,062	2,823
Certificates of Participation	0			
General Obligation Bonds	15,445,770	16,087,656	15,551,863	16,028,030
Supp Early Retirement Program	521,030	432,363	358,512	263,374
State School Building Loans				0
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	15,971,471	16,524,410	15,913,437	16,294,227
Has total annual payment increased over prior year (2021-22)?	Yes	No	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

**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:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to 5 years or until age of 65, whichever comes first.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

432,363

4. OPEB Liabilities

a. Total OPEB liability

30,313,766.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

30,313,766.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Actuarial
Jun 30, 2020

	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	2,721,000.00	2,818,000.00	2,921,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	432,363.00	358,512.00	263,374.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	432,363.00	358,512.00	263,374.00
d. Number of retirees receiving OPEB benefits	44.00	38.00	21.00

**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)

Yes
-----

- 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:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

268,182.00
0.00

	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	1,679,327.00	1,679,327.00	1,679,327.00
b. Amount contributed (funded) for self-insurance programs	1,980,391.00	1,980,391.00	1,980,391.00

**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	471.2	460.3	458.3	454.3

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin  
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

\$542,939

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

No

No

No

\$7,979,532

7,979,532

7,979,532

0.0%

0.0%

0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

H&W 3: Depending on health plans, percent of H&W cost paid by employer range from 62%-100%.

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

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

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

Yes

Yes

Yes

\$ 706,911

\$875,302

\$593,072

1.3%

1.6%

1.1%

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

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



	(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	\$225,246		
		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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	\$2,417,064	\$2,417,064	\$2,417,064
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&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?

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

If Yes, explain the nature of the new costs:

H&W 3: Depending on bargaining unit and selected health plans, percent of H&W cost paid by employer ranges from 39%-100%.

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

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
----	----------------------------------------------------------------	-----	-----	-----

2. Cost of step & column adjustments
3. Percent change in step & column over prior year

\$310,992	\$402,036	\$337,513
1.4%	1.7%	1.5%

Budget Year      1st Subsequent Year      2nd  
Subsequent  
Year

(2022-23)      (2023-24)      (2024-25)

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

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

Yes	No	No
No	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	52	52	51	51

**Management/Supervisor/Confidential****Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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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

\$80,197

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**

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

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

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

No	No	No
\$884,195	\$884,195	\$884,195
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

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

**Step and Column Adjustments**

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

Yes	Yes	Yes
\$73,109	\$94,665	\$74,842
.9%	1.2%	.9%

**Management/Supervisor/Confidential**

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

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

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

Yes	Yes	Yes
\$236,090	\$236,090	\$236,090
3.5%	0.0%	0.0%

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

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

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

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

Yes

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

Jun 16, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.



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

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**

(optional)

District has been searching for a new CBO since District CBO retired as of December 2020. New CBO will start effective 7/1/2022.

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