



ST. HELENA UNIFIED SCHOOL DISTRICT

2022-23

Original Budget Report

Public Hearing: May 19, 2022 Regular Board Meeting

Approval at the June 16, 2022 Regular Meeting of the Board of Trustees

Prepared by Andrea Stubbs, Chief Business Official



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: St. Helena Unified School District - 465 Main Street, St. Helena, CA 94574

Place: St. Helena Unified School District, 465 Main Street, St. Helena, CA 94574

Date: May 9, 2022 - May 21, 2022

Date: May 19, 2022

Time: 6:00 p.m.

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: Andrea S. Stubbs

Telephone: 707-967-2704

Title: Chief Business Official

E-mail: _____

Criteria and Standards Review Summary

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

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

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

S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
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
ADDITIONAL FISCAL INDICATORS				No Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)				No Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

_____ Self-insured through North Bay Schools Insurance Authority

_____ 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: Andrea Stubbs
Title: Chief Business Official
Telephone: 707-967-2704
E-mail: _____



2022-23 Original Budget – **FINAL ADOPTION**

Prepared by: Andi Stubbs, Chief Business Official

1 Prepared for: June 16, 2022 Regular Board Meeting

2022-23 Original Budget – Review/Adoption Steps

2

- ▶ First Board review/Public Hearing: May 19, 2022 Regular Board meeting
- ▶ Make any necessary revisions to the 2022-23 Original Budget
 - Analyze the Governor's May Revision of the 2022-23 State Budget
 - Review final updates to the draft 2022-23 Local Control and Accountability Plan (LCAP)
 - Potentially complete negotiations with bargaining units
 - Finalize the 2022-23 Original Budget Assumptions
- ▶ Update the 2021-22 SHUSD Budget to reflect estimated actuals
 - Appears in the 2022-23 Original Budget forms
- ▶ Board review and consideration of adoption during the June 16, 2022 Regular Board Meeting:
 - 2022-23 Original Budget
 - 2022-23 Local Control and Accountability Plan (LCAP)

Changes Since May 19, 2022 Public Hearing

3

Revenue:

No changes

Expenditures:

Total as of May 19, 2022 (Public Hearing):	\$39,981,444
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<u>Total as of June 16, 2022 (Final Adoption):</u>	<u>\$40,916,437</u>
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Difference:

\$934,993

Changes Since May 19, 2022 Public Hearing, cont.

4

➤ 1% ongoing salary increase, SHTA:	\$167,865
➤ 3% one-time off-schedule salary payment, SHTA:	\$503,594
➤ Add one Teacher, Special Education:	\$129,996
➤ *Remove one 6.5-hour Para Educator:	(\$39,842)
➤ **Changes to benefits for above, incl. Worker's Comp:	\$255,208
➤ Reduction, planned Special Education costs:	(\$75,000)
➤ Net of other small budget adjustments:	<u>(\$6,829)</u>
Total:	\$934,993

* Two additional Para Educators were included in May Public Hearing version of the budget. With the addition of one Teacher in Special Education, only one additional Para Educator is needed.

** Worker's Compensation rate increased from 1.5688% to 1.7882%

Projected Surplus(Deficit) and Reserves, Multi-Year Projection

2022-23 Original Budget - Multi-Year Projection, General Fund – May Public Hearing	2022-23	2023-24	2024-25
Projected Unrestricted Surplus (Deficit):	\$601,977	\$209,742	\$112,146
Projected Reserve:	29.12%	28.15%	28.97%

2022-23 Original Budget - Multi-Year Projection, General Fund- Final June Adoption	2022-23	2023-24	2024-25
Projected Unrestricted Surplus (Deficit):	(\$483,247)	\$29,244	\$12,041
Projected Reserve:	25.99%	25.29%	25.86%

2022-23 Original Budget – Pending Updates (2022-23 First Interim Report)

- ▶ Negotiated settlements with CSEA and unrepresented groups (Supervisory-Confidential, Management)
- ▶ Final 2022-23 Enacted State Budget
 - One-time Proposition 98 funding
 - Estimated at \$1,500 per 2021-22 P-2 ADA (approximately **\$1,639,000**)
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
 - Other changes in State Budget
- ▶ Updates based on new hires, planned spending, etc.

Staff Recommendation: Approve adoption of the 2022-23 Original Budget



The Common Message

2022-23 May Revision



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance/May Revision	Mike Simonson, San Diego	Shannon Hansen, San Benito Misty Key, Ventura
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Planning Factors/MYP	Shannon Hansen, San Benito	Janet Riley, Merced
LCAP	Josh Schultz, Napa	Nick Schweizer, Sacramento
Reserves / Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Special Education	Scott Anderson, San Joaquin	Priscilla Quinn, Kern
Summary	Mike Simonson, San Diego	Shannon Hansen, San Benito

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
Carlos Rojas, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Key Guidance Based on Governor’s May Revision Proposal

On May 13, 2022, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, foster youth programs, American Indian Education Centers, and the American Indian Early Childhood Education Program.

The Governor maintains funding for all items in the January budget proposal and makes the following notable changes with the May Revision:

- \$8 billion one-time discretionary funding
 - Estimated at \$1,500 per **reported** 2021-22 P-2 ADA
 - To be used for any purpose as determined by the governing board
 - Intent is to prioritize the use for maintaining staffing levels, student learning, operational costs, supporting mental health and wellness of students and staff
- \$3.3 billion in ongoing Prop. 98 funds to mitigate declining enrollment
 - Proposes current year adjustment to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs
 - Maintains amendment to the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA
- \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding
- Additional \$403 million, for a total of \$4.8 billion ongoing for the Expanded Learning Opportunities Program (ELO-P)
 - Full funding proposed in 2022-23
 - \$2,500 per classroom-based prior year P-2 ADA in grades K-6 multiplied by the prior year unduplicated pupil percentage (UPP)
 - Offering and access requirements begin in 2023-24
- \$614 million (Prop. 98 “rebenched”) for transitional kindergarten (TK) expansion
- \$611 million to maintain meal reimbursement rates at the federal Seamless Summer Option levels
- \$191 million for early childhood education
- Additional \$1.8 billion one-time general fund, for a total of \$4 billion to support the School Facilities Program
- \$1.8 billion (one-time Prop. 98) for deferred maintenance
- \$1.5 billion (one-time Prop. 98) for community schools

- California State Preschool Program (CSPP) proposed increase of \$34.6 million to fund the state preschool adjustment factors for students with disabilities and dual language learners

Local Control Funding Formula

The May Revision increases the COLA to 6.56%, proposes a transitional kindergarten (TK) add-on to the LCFF, and proposes a \$2.1 billion (approximately 3.3%) boost to LCFF base rates. As a result, total LCFF funding increases to \$70.5 billion inclusive of the additional TK students that become eligible for LCFF funding in 2022-23.

The TK add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases. As with other measures of ADA for school districts, ADA for the TK add-on will be funded on the higher of current or prior year. The funding is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding.

Because of the decline in student enrollment, the budget proposes to permanently alter the LCFF relative to the determination of funded ADA. As proposed, school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA.

The return to in-person instruction has been interrupted by surges in COVID-19 resulting in a much lower attendance rate for many districts in 2021-22. The May Revision proposes some relief to this additional decline to ADA by adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The results of this measure will determine the "actual ADA" to be used for LCFF purposes for the 2021-22 year – which then becomes the ADA used in the calculation of the prior three years' average ADA.

The May Revision trailer bill language details proposed amendments to several sections of the Education Code to address the fiscal needs of necessary small schools (NSS): Increases to the NSS allowances, implementation of the average of the three most recent prior fiscal years' full-time teachers, and increases to grade span adjustments.

The administration and Legislature are both proposing to boost the base rates for LCFF, although the Legislature is proposing a larger increase than the governor. We encourage all LEAs to simulate the May Revision using the modeling version of FCMAT's LCFF Calculator and begin to plan for the resulting increase in funding. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.11
9-12 per ADA	\$50.98	\$53.72	\$55.88

Local Control Accountability Plan

The changes to the LCAP template adopted in November 2021 make close coordination between an LEA's fiscal and programmatic leadership more critical than ever. All members of the leadership team need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for increased and improved services make it imperative that the expenditure tables related to the Annual Update and the Budget/LCAP year planned Goals and Actions are as accurate as possible. All constituents should carefully consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources coupled with uncertainty about the sustainability of initiatives funded with these resources, LEAs may need to plan for carryover, but the rationale for such a plan should be clearly communicated to all educational partners.

Reserves / Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Affected local school districts will need to comply with the law (Education Code Section 42127.01(a)) by taking action by June 30, 2022, with the adoption of their budgets, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Districts should estimate whether their budgeted 2022-23 ending assigned and unassigned reserves, in the General Fund 01 and Special Reserve Fund 17 combined, are no more than 10% of the total general fund expenditures, transfers out and other uses. With the proposed new Discretionary Block Grant and other one-time resources to support the implementation of ongoing priorities, districts will need to take a critical look at projected ending balances to ensure they have committed funds for the purposes intended.

If a district is not exempt from the reserve cap, a district has several options available to ensure compliance:

- Commit reserves rather than leaving them in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the general fund
- If a formal salary offer has been negotiated, but negotiations remain unsettled, consider budgeting the cost of the formal salary offer

Districts that project reserves in excess of 10% are encouraged to work with their county offices to explore the available options to meet the reserve cap as part of the budget adoption process.

This FCMAT [Fiscal Alert](#) provides additional information regarding managing local reserves under the cap.

Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. Funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Educationally related mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Adopted Budget and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

An Overview of the 2022–23 Governor’s Budget Proposals



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posted May 13, 2022

Overview of the Governor’s Budget Proposals

Governor Gavin Newsom’s spending plan is an eye-popping \$300.7 billion budget to “provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change.” General Fund revenues are estimated to be nearly \$55 billion higher than in January, four short months ago. Just two May Revisions ago, schools were facing a potential 10% cut alongside billions of dollars in deferred state payments, helping the state address an estimated \$54 billion State Budget shortfall. While no longer framing this as the “California Comeback,” the cover of the May Revision document displays five individuals in front of a rising sun, hands clasped high, reminiscent of victorious Olympians on the medal stage.

Outside of education, the Governor is focused on inflation relief in the form of direct payments to Californians; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; and investing in his characterization of a “pro-life” agenda, including universal preschool, health care accessibility, environmental clean-up, and violence prevention.

After the Governor released his January Budget, many speculated that the state would have a significant issue relating to its spending limit, or Gann Limit, in the current fiscal year moving forward as the increase in state General Fund revenues outpace the annual adjustment to how much the state can spend annually. However, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that help it avoid reaching its Gann Limit in 2021–22 and 2022–23.

As it relates to education funding in the May Revision, some of the significant proposals that help the state spend below its Gann Limit are highlighted below, including increased investments to the State School Facility Program, funding for deferred maintenance, and infrastructure to support the new Universal Meals Program.

Economy and Revenues

In response to the robust revenue collections from January through April, Governor Newsom has revised his estimated revenue collection for 2021–22 upward by \$30.8 billion. This upward revision recognizes both the robust revenue collections to date and assumes that the increased tax collection will continue through the end of the year.

Big Three Taxes for 2021–22 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$120.9	\$136.4
Sales and Use Tax	\$30.9	\$32.7

Big Three Taxes for 2021-22 (in billions)		
Corporation Tax	\$32.9	\$46.4
Total	\$184.7	\$215.5

This positive forecast is also reflected in the estimated tax revenues for 2022-23 as the Governor has increased the estimates from January by \$23.8 billion.

Big Three Taxes for 2022-23 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$130.3	\$137.5
Sales and Use Tax	\$32.2	\$34.0
Corporation Tax	\$23.7	\$38.5
Total	\$186.2	\$210.0

In spite of the increased revenues, the Governor used much of his introductory statement paralleling the current tax collections with the robust tax collections in 2000. The words were meant as a warning, and signal that history may be on the cusp of repeating itself—that had the Legislature known that a crash was about to happen in 2000, much more of the surplus would have been allocated in one-time investments. This admonishment is interspersed throughout the Governor’s revised spending plan.

Proposition 98 Minimum Guarantee, Reserve, and Local Reserve Cap

As California’s larger economy prospers, yielding tens of billions of dollars more in unanticipated revenue for the state General Fund, funding for K-12 and community college agencies has skyrocketed. This is because the Proposition 98 minimum guarantee is determined by the Test 1 formula, which ensures that funding for public K-14 education receives approximately 40 cents of every state General Fund dollar. According to the May Revision, the Proposition 98 minimum guarantee across the three-year State Budget window has increased by \$19.6 billion above Governor Newsom’s January Budget estimates.

Proposition 98 Funding From January to May (In millions)

	2020-21		2021-22		2022-23	
	January	May	January	May	January	May
General Fund	\$70,035	\$70,231	\$71,845	\$83,640	\$73,134	\$82,292
Local Property Tax	\$25,901	\$25,869	\$27,219	\$26,560	\$28,846	\$28,042
Total Minimum Guarantee	\$95,936	\$96,100	\$99,064	\$110,200	\$101,980	\$110,334

In 2014, California voters approved Proposition 2, requiring the state to deposit funds into an education rainy day fund (the Public School System Stabilization Account) under certain conditions. In January, Governor Newsom estimated that the state's requirement totaled \$9.7 billion across the three fiscal years. However, as a result of decreased capital gains revenues as a share of total General Fund revenues, the May Revision reduces the required total deposit amount by \$200 million to \$9.5 billion in 2022-23.

The revised rainy day fund total represents approximately 9.7% of K-12's portion of the minimum guarantee. Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in the year succeeding the fiscal year in which the education rainy day fund deposit is at least 3% of K-12 Proposition 98 funding—a condition that was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year. Thus, local school districts will need to take action to comply with the law with the adoption of their budgets by June 30, 2022, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Local Control Funding Formula, Cost-of-Living Adjustment, and Average Daily Attendance

As part of the January State Budget, the Governor proposed increasing funding for the Local Control Funding Formula (LCFF) by the then-estimated statutory cost-of-living-adjustment (COLA) of 5.33%. In addition, he proposed amending how school districts are funded under the LCFF by building upon current law and allowing school districts to calculate LCFF funding based on the greater of prior, current, or the average of three prior years' average daily attendance (ADA).

With the May Revision, the statutory COLA for LCFF has increased to 6.56%, which the Administration proposes to fully fund. The other education programs that are funded outside of the LCFF—Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education program—will also receive the 6.56% statutory COLA.

Further, the Administration includes three other proposals in the May Revision. First, it provides an additional \$2.1 billion in ongoing Proposition 98 General Fund monies to increase LCFF base funding. The Budget summary notes that this additional funding is meant “to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.” Second, the May Revision includes an additional \$101.2 million in ongoing Proposition 98 General Fund to augment LCFF funding for county offices of education that are facing cost pressures similar to school districts and charter schools.

Lastly, the May Revision proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced in 2021-22 by local educational agencies (LEAs) due to the pandemic. To do this, the May Revision proposes allowing all classroom-based LEAs the ability to be funded in 2021-22 on the greater of their current-year ADA or their current-year enrollment adjusted for pre-COVID-19 absence rates. The proposal to allow school districts the use of the average of the three prior years' ADA for LCFF funding purposes will be adjusted to allow for this change in 2021-22. These two proposals represent an estimated \$3.3 billion in ongoing General Fund plus an additional \$463 million in one-time Proposition 98 General Fund dollars.

LCFF Entitlements for School Districts and Charter Schools

The base grants by grade span for 2022-23 are increased over 2021-22 by the estimated statutory COLA of 6.56%. Not included in the table below are the impacts of the additional \$2.1 billion proposed to increase LCFF base funding. If this proposal moves forward, it would result in a total increase over 2021-22 of approximately 10%.

Grade Span	2021-22 Base Grant Per ADA	6.56% COLA	2022-23 Base Grant Per ADA
TK-3	\$8,093	\$531	\$8,624
4-6	\$8,215	\$539	\$8,754
7-8	\$8,458	\$555	\$9,013
9-12	\$9,802	\$643	\$10,445

The Transitional Kindergarten (TK)-3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$897 per ADA in 2022-23, and the grade 9-12 base grant per ADA is increased by \$272 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.

Both the grade span adjustments and supplemental and concentration grant amounts would increase proportionately should the LCFF base funding be increased by the proposed \$2.1 billion.

Universal Transitional Kindergarten

The May Revision makes no significant changes to the state’s plan to achieve Universal TK in 2025-26 by expanding the age eligibility window each year beginning with the 2022-23 school year. Next year, LEAs will be required to offer TK to any student whose fifth birthday occurs between September 2 and February 2, inclusively, and maintain average TK classroom ratios of 12 to 1. The Governor’s January State Budget proposed to pay for the additional cost of lower classroom ratios by providing a TK add-on equal to \$2,813 per TK ADA, and to pay for the increased students being served by TK expansion with a \$640 million increase to Proposition 98 funding. The May Revision reduces the estimated cost of TK expansion by \$25.2 million, to \$614 million, due to decreased estimates for TK enrollment in 2022-23.

Many advocated for dedicated funding in the May Revision for TK facilities, recognizing the need to build or modernize existing classrooms that are developmentally appropriate for TK-age students; however, the May Revision includes no specific investment for TK facilities.

Perhaps the most significant proposal in the May Revision relative to universal TK is allowing preschool teachers with preschool teaching permits, who have bachelor’s degrees that meet basic skills requirements and who are enrolled in coursework toward a teaching credential, to teach TK. The May Revision proposes to sunset this

flexibility on June 30, 2026.

Special Education

The Governor makes no significant changes to his proposals in January for students with disabilities, which included:

- \$500 million in Proposition 98 General Fund dollars above the COLA
- \$500 million one-time funding for the Inclusive Early Education Expansion Program to support general education and special education students in inclusive preschool classrooms and facilities
- Serving at least 10% students with disabilities and providing children with an individualized education plan categorical eligibility to participate in State Preschool

According to the Department of Finance, the per-ADA Assembly Bill 602 rate will remain unchanged at the May Revision, at \$820 per ADA in 2022-23, due to downward ADA growth adjustments.

One-Time Discretionary Dollars

The Governor's May Revision proposes \$8 billion in one-time Proposition 98 dollars on a per-pupil basis to K-12 LEAs. It is the Administration's intent that these discretionary one-time dollars be used to address student learning challenges, protecting staff levels and supporting the mental health and wellness of students and staff. These funds would also serve as an offset to any outstanding mandate debt owed to LEAs.

Nutrition

To help with the implementation of the Universal Meals Program, the Governor's January State Budget proposal included \$596 million, to provide two free meals per day to any student that requests a meal, on top of \$54 million provided in the 2021 State Budget Act. Essentially, this is what the Administration is projecting the program to cost the state after accounting for federal reimbursement. The May Revision continues to include this augmentation.

Recall that California schools were reimbursed through the federal Seamless Summer Option for providing all students with a subsidized meal; however, this option is set to expire on June 30, 2022. In turn, the Administration is also proposing an additional \$611.8 million ongoing to maintain meal reimbursement rates beginning in 2022-23 so LEAs can continue to offer students high-quality, nutritious subsidized meals. If the federal government extends the flexibilities, any unused state funding for rate increases in 2022-23 will go towards kitchen infrastructure grants.

Finally, the Governor's proposal includes an increase of \$45 million one-time to support the implementation of the California Healthy School Meals Pathway Program, which supports workforce readiness for school food service workers.

Early Childhood Education

In addition to maintaining the proposed investments to expand access to state subsidized child development programs and increase provider reimbursement rates, the May Revision includes several new proposals, largely designed to mitigate the continuing effects of COVID-19 and to address the pressures that historic inflation rates put on California's neediest families. These proposals include:

- \$157.3 million to waive family fees for state subsidized programs through June 30, 2023
- Holding funding for child development contractors and providers harmless for the 2022-23 year, including reimbursing voucher-based providers based on authorized hours of care rather than actual hours of care
- Increased \$34 million investment in the California State Preschool Program for adjustment factors for children with disabilities and dual language learners

Facilities

The Governor's Budget included the sale of the remaining \$1.4 billion in Proposition 51 bond funds, as well as new General Fund appropriations for K-12 school facilities to the tune of \$2.225 billion over two years—\$1.3 billion in 2022-23 and \$925 million in 2023-24. These monies would support existing facilities projects submitted under the state's School Facility Program (SFP).

The May Revision increases this support by allocating an additional \$1.8 billion in General Fund monies for a total of \$4.025 billion in new facilities investments geared toward the SFP. These investments are to be appropriated over a three-year period—\$2.2 billion in 2021-22, \$1.2 billion in 2023-24, and \$625 million in 2024-25. Further, the May Revision includes approximately \$1.8 billion in one-time Proposition 98 General Fund dollars for deferred maintenance.

Expanded Learning Opportunities Program

In the Governor's January State Budget proposal, funding for the Expanded Learning Opportunities Program (ELOP) was proposed to increase to \$4.4 billion ongoing. In the May Revision, additional ongoing funds are proposed to raise the funding level to \$4.8 billion starting in 2022-23. At this higher level of funding, school districts and charter schools will receive \$2,500 for every student eligible for the program that is low-income, an English language learner, or in foster care. The implementation plan proposed earlier this year remains, such that compliance via the audit process would not start until 2023-24. In addition, as proposed, starting in 2023-24, LEAs with an unduplicated pupil percentage (UPP) greater than or equal to 75% must offer the program to all students in grades TK-6. LEAs with a UPP below 75% would only be required to offer the program to unduplicated students in grades TK-6 and provide access to at least half of these students.

The May Revision also adds \$63 million to the one-time ELOP infrastructure funds that the Governor proposed in January, bringing this total grant to \$1 billion. These funds are intended for infrastructure and arts and music programming needs for the ELOP.

Other One Time Proposals

Community Schools

In response to a projected shortfall in Community School Partnership Program funding based on the anticipated number of eligible applicants exceeding the amount of funding available, Governor Newsom's May Revision includes \$1.5 billion in one-time funds to augment the original \$3 billion allocated for the program through the 2021 Budget Act. The Community Schools Partnership Program provides Planning, Implementation, and Coordination Grants as well and Regional Technical Assistance Center Contracts.

Community schools represent a holistic approach to education whereby schools partner with other education, county, and non-profit entities to provide integrated health, mental health, social services, and educational support.

Community Engagement

Prioritizing community support and engagement through positive relationships with LEAs, Governor Newsom proposes an increase of \$100 million one-time funds to expand the Community Engagement Initiative to additional LEAs. The intention is to bolster relationships between LEAs and the communities they serve. To date, the Community Engagement Initiative, administered by the California Collaborative for Educational Excellence with an initial investment of \$13.3 million in 2018, has supported several dozen LEAs through peer-to-peer coaching.

Categorical Program COLA

The May Revision increases the statutory COLA provided in the January Governor's Budget to 6.56%. This is extended to select categorical programs as well, and an additional \$62.1 million is provided for this purpose.

California School for the Deaf-Riverside: Athletic Complex Replacement and Expansion

Governor Newsom proposes an increase of \$2.5 million to support the study and preliminary phases of an overall \$43.1 million General Fund investment in replacing all outdoor athletic fields and an addition of a stand-alone practice soccer field at the Riverside School for the Deaf.

Educator Workforce

The May Revision builds on the Governor's January Budget educator workforce investments through additional one-time Proposition 98 and non-Proposition 98 General Fund proposals. First, on the Proposition 98 side of the General Fund, the May Revision proposes \$500 million to increase the teacher and school counselor pipeline by expanding residency slots, an additional \$20 million to support a K-12 Teacher Residency Program Technical Assistance Center, and \$1.7 million to support the educator recruitment work of the Center on Teaching and Careers.

The May Revision proposes significant one-time Proposition 98 investments in educator support for Science, Technology, Engineering, and Mathematics (STEM) instruction as well as reading and literacy. The Governor proposes \$85 million in PreK-12 educator resources and professional learning opportunities to support implementation of the Next Generation Science Standards, California Math Framework, the California Computer Science Standards, and the math and science domains of the California Preschool Learning Foundations. Another \$300 million is proposed to augment resources available to LEAs for professional learning through the Educator

Effectiveness Block Grant, with a priority for STEM educator supports. Finally, the May Revision includes an increase of \$15 million one-time Proposition 98 dollars, over three years, to encourage and support teacher supplementary state certification in reading and literacy.

On the non-Proposition 98 side of the Budget, the May Revision proposes additional one-time investments; \$30 million over a three-year period to continue the work of the Educator Workforce Investment Grant program. The proposal focuses \$15 million on computer science and \$15 million on special education and support for English learners.

In addition to these one-time investments, the May Revision proposes statute to expand eligibility for the Golden State Teacher Grant program which provides incentives to individuals to consider earning a credential and serving at a priority school in California for four years, within eight years after completing a preparation program. Specifically, this proposal would extend eligibility to school counselor, social worker, and psychologist candidates.

Minimum Wage

California's minimum wage is projected to increase to \$15.50 per hour for all workers effective January 1, 2023, triggered by increasing costs due to inflation. Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national consumer price index for urban wage earners and clerical workers (CPI-W). Because the CPI-W exceeded 7%, the first adjusted increase was accelerated; therefore, employees will be guaranteed the \$15.50 rate even if they work for small employers—those employers with 26 employees or less (Labor Code Section 1182.12[c][3][A-B]) and the ongoing increase in the future is caused by Labor Code Section 1182.12(c)(1).

Retirement Systems

In a proposal that unfortunately does not benefit LEAs but recognizes the prudence of paying down liabilities when cash is available, Governor Newsom proposes \$11 billion of supplemental payments for the next four years to reduce state retirement liabilities. Therefore, the California State Teachers' Retirement System and the California Public Employees' Retirement System employer rates for 2022-23 would remain as set recently by each board, at 19.1% and 25.37%, respectively.

In Closing

At the May Revision, our lens is what the Governor has changed since his January proposal for education. In those regards, no significant changes were presented in the May Revision in the areas of school transportation, independent study, college and career preparation, and early literacy.

What has changed is a significant increase in discretionary funding for LEAs, both in terms of LCFF base grant increases and flexible, per-ADA, one-time funding. We think this is laudable, meets the needs of LEAs facing significant cost increases, and credit the Governor for listening to the education community.

While the May Revision avoids a Gann Limit issue, California's leaders anticipate that the issue will need to be addressed next fiscal year and beyond, or the state could find itself having to reduce non-education spending. We'll unpack the May Revision's education investments and discuss their implications for local planning and

implementation, including the risks they present, at our [May Revision Workshop](#) next week. We can't wait to "see" you all there!

2022-23 Original Budget Assumptions

Final Version – June 16, 2022 Adoption

<p>General Reserve</p>	<ul style="list-style-type: none"> ▪ Current reserve policy is ten percent (10%) of general fund expenditures; this is accomplished with use of the Special Reserve Fund balance. 10% of general fund expenditures in 2022-23 is estimated at \$4,121,644. ▪ In addition, the District has a goal of achieving a secondary reserve totaling thirty-three percent (33%) of excess property taxes, approximately \$8,048,484 in additional reserves. It is anticipated that the District will have a reserve of approximately \$6,589,935 in 2022-23 (between Fund 01 {General Fund} and Fund 17 {Special Reserve for Capital Outlay}) beyond the 10% reserve, after assigned set-asides (see section entitled “Fund Balance – Assigned Set-Asides”). ▪ The District will continue to build towards achieving the secondary reserve (33% of excess property taxes). A recommendation on a transfer amount to Fund 17 (Special Reserve) may be brought to the Board for consideration of approval during the year-end closing process for 2022-23 (see also the “Allocation Restoration Plan” below). <p>NOTE: On October 11, 2017 Governor Jerry Brown signed the Reserve Cap Bill (Senate Bill {SB} 751) which makes changes to the existing school district reserve cap law, exempting “basic aid” school districts and those with fewer than 2,501 average daily attendance from the reserve cap requirement.</p>
<p align="center">REVENUE ASSUMPTIONS – Unrestricted General Fund</p>	
<p>Property Tax Revenue</p>	<ul style="list-style-type: none"> • Taxes are budgeted at a 2.0% increase above 2021-22 estimated actuals. No taxes are included for the Howell Mountain or Pope Valley High School students. The Napa County Assessor’s Office and the Napa County Office of Education advises districts to budget for no more than 2.0% property tax growth in 2022-23 and 2023-24 due to the ongoing impact of the COVID-19 Pandemic and Glass/Hennessey Fire events.
<p>“District of Choice” Revenue</p>	<ul style="list-style-type: none"> ▪ The 2022-23 Budget includes revenue in the amount of \$144,160 for the “District of Choice” program. Assembly Bill (AB) 99 was approved by Governor Jerry Brown on June 27, 2017, extending the “District of Choice” program through July 1, 2023, and repealing it as of January 1, 2024.

<p>Local Control Funding Formula (“LCFF”)</p> <p>Other State Funds</p> <p>Lottery</p> <p>Mandated Costs</p> <p>Other Local Income</p>	<p>The last year of funding for DOC will be the 2022-23 school year unless legislation extends the program.</p> <ul style="list-style-type: none"> ▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components: <ul style="list-style-type: none"> ○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492. ○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated to remain stable at approximately \$248,960. ▪ Current estimates are \$163.00 Lottery ADA for the unrestricted lottery amount, and \$65.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials. ▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$34.94 per K-8 ADA plus \$67.31 per Gr. 9-12 ADA in 2022-23. ▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known. ▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known.
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REVENUE ASSUMPTIONS – Restricted General Fund

<p>LCFF Sources</p> <p>Federal Categorical Programs</p>	<ul style="list-style-type: none"> • The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated to remain stable at approximately \$839,820. ▪ These programs include Special Education base and discretionary grants, Title I, Title II, Title III, Title IV, and Vocational Education Grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2022-23.
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Other State Programs

- ESSER III (federal COVID-19 relief funds): Current estimated allocation for general expenses related to the COVID-19 Pandemic, estimated at \$1,550,996. Estimated allocation for learning loss mitigation: \$286,499. Future estimated allocations (one-time): \$402,209 for general expenses related to the Pandemic. \$100,552 for learning loss mitigation. Total ESSER III estimated allocation (one-time); may be spent through September 30, 2024: \$1,935,256.
- These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2022-23.
- An Educator Effectiveness Grant in the amount of \$390,439 was awarded in 2021-22. The District has five years to spend the funds. Approval of the required expenditure plan occurred during the December 18, 2021 Regular Board meeting.
- Approximately \$177,000 is granted in 2021-22 under the Expanded Learning Opportunities Program, which the district will spend in 2022-23. These funds are intended to support expanded learning and enrichment after school and during school breaks.
- Special Education SELPA transfers are budgeted as determined by the SELPA. NOTE: The District currently receives Educationally-Related Mental Health (ERMH) funding, which is used to meet the mental health needs of Special Education students. This funding is currently being audited by the state, and may be decreased or eliminated in the future. For 2022-23, \$58,568 of restricted revenue is budgeted based on preliminary estimates from the SELPA. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEP's. Beginning in 2020-21, restricted Title IV Student Support funding will be used to support these expenses also, in the amount of \$19,035 in 2022-23. Up to \$60,000 may be assigned to COVID-19 ESSER funding, the remaining costs of up to \$69,857 associated with the Upvalley Family Center

<p>Other Local Revenues</p>	<p>contract are expensed to the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2022-23 is approximately \$207,460.</p> <ul style="list-style-type: none"> ▪ Donations from Parent-Teacher groups, Foundations, and others are budgeted when received.
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EXPENDITURE ASSUMPTIONS

<p>Allocation Restoration Plan, 2022-23</p>	<p>The following plan is established to restore allocations that were frozen in 2021-22 due to the potential impact of the COVID-19 Pandemic and Glass/Hennessy fires on property tax revenue:</p> <p>2022-23 Budget, First Interim Report – Balanced or Deficit: In 2022-23, if a balanced budget or a deficit is projected, the following transfers will occur dependent upon available unspent funds at the close of the 2022-23 fiscal year, in order of priority and pending Board approval:</p> <ol style="list-style-type: none"> 1. Fund 14 (Deferred Maintenance): Up to \$100,000 2. Fund 40 (Reserve for Capital Outlay): Up to \$400,000 to include a set-aside of \$150,000 for pool liner/synthetic turf replacement, and RLS solar array maintenance 3. Fund 17 (Special Reserve for Economic Uncertainties): Up to \$1,000,000 (occurs during regular fiscal years per the “General Reserve” section above) <p>Notes: - Fund 14 is used for smaller deferred maintenance projects. Fund 40 is used for larger capital projects such as full roof replacement, full HVAC system replacement, pool liner/turf replacement, etc.</p> <p>-Following Board approval of a Promethean interactive board project at SHES in 2021-22 using COVID-19 relief funds, the initial “Future Ready Classrooms” work will be substantially complete with the exception of additional collaborative furniture, etc. These items can be purchased in 2022-23 as needed using existing site discretionary funds, the district furniture budget, and/or other unspent funds as the year progresses.</p> <p>2022-23 Budget, First Interim Report – Surplus: If property tax revenue as projected in the J-29 P-1 Certification Report released in November, 2022 has increased sufficiently to result in a budgetary surplus, the following budget allocations will be restored in order of priority (and dependent upon any new budgetary needs or unexpected costs):</p>
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	<ol style="list-style-type: none"> 1. Fund 14 (Deferred Maintenance): Up to \$50,000 additional contribution 2. Fund 40 (Reserve for Capital Outlay): Up to \$400,000 3. Fund 01 (General Fund): Up to \$200,000 for Future Ready Classrooms projects, “Phase II” <p>Notes:</p> <p>-A 1% property tax revenue increase in 2022-23 will equate to approximately \$348,202.</p> <p>-Unspent funds at the close of the 2022-23 fiscal year will be transferred as appropriate pending Board approval to achieve the total contribution amounts shown above to Funds 14 and 40, with an additional transfer to Fund 17 of up to \$1,000,000 per regular annual practice (see “General Reserve” section above).</p>
Staffing - Certificated and Classified	<ul style="list-style-type: none"> • The staffing levels for 2022-23 will be developed by District Administration and Staff. • A placeholder of \$145,138 is included in the 2022-23 budget for possible changes to classified staffing (e.g. new technology job descriptions, and restoring a full-time floating custodial position).
Substitute Teachers	<ul style="list-style-type: none"> • Budget for certificated subs will include 7 days per certificated employee. Effective July 1, 2022, the full-day rate is \$220 per day, and the long-term rate without a caseload is \$230. The long-term rate with a caseload is \$275.
Step and Col. Increases	<ul style="list-style-type: none"> ▪ All step/column increases are included in budgeted salaries.
Salary Increases	<ul style="list-style-type: none"> ▪ The 2022-23 salary schedule agreements with all employees are included in salary projections.
Mandatory Payroll Rates, 2022-23	<ul style="list-style-type: none"> ▪ STRS: 19.10% ▪ PERS: 25.37% ▪ Social Security: 6.20% ▪ Medicare: 1.45% ▪ Unemployment: 0.50% ▪ Workers’ Comp: 1.7882%
Retirement Incentives	<ul style="list-style-type: none"> ▪ STRS retirement incentive is offered in 2022-23 per the Collective Bargaining Agreement (CBA) between SHUSD and the St. Helena Teachers’ Association (SHTA).
Health Insurance	<ul style="list-style-type: none"> ▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2023 through

<p>Other Post-Employment Benefits (OPEB)</p>	<p>December 31, 2023 (Kaiser) is 4.86% for single coverage, 4.86% for dual coverage, and 4.86% for family coverage. A projected 10% increase on benefits will be budgeted effective January 1, 2023. Dental and vision premium rates are expected to remain the same in 2022-23 compared with 2021-22.</p> <ul style="list-style-type: none"> ▪ The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).
<p>Universal Transitional Kindergarten</p>	<ul style="list-style-type: none"> • Assembly Bill (AB) 130 requires school districts to expand their TK programs to include four-year-olds whose fifth birthdays occur between September 2 and February 2 in the 2022-23 school year, and by an additional two months each year until 2025-26 when all four-year-olds in California will have access to a TK program. Staff is currently reviewing implications for staffing and other budget considerations beginning in 2022-23.
<p>School Site Allocations</p>	<ul style="list-style-type: none"> ▪ Continue the current level of funding for school sites. Site budgets include the following allocations: <ul style="list-style-type: none"> ▪ School and classroom supplies/materials – Lottery: \$165 per pupil. ▪ Professional development (site allocations for supplemental professional development and teacher release time to work on district/site initiatives): \$5,000 for SHPS/ES, \$15,000 for RLS/SHHS (previously centralized {district-level} funding). ▪ Technology allocation for peripherals (keyboards, cartridges, etc) – SHPS, SHES: \$3,000 RLS, SHHS: \$5,000. ▪ Intervention activities: \$12,000 for intervention activities at each site. ▪ Student projects: approximately \$20,000 districtwide to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6th grader and 9th grader), per Board approval, effective July 1, 2018. ▪ SHHS College Readiness: <ul style="list-style-type: none"> -College visit field trips: \$3,600 -PSAT test fees (10th & 11th grades): \$2,800

	<ul style="list-style-type: none"> -Pre-ACT test fees (10th & 11th grades): \$800 -Advanced Placement (AP) tests: \$16,000 <p>SHHS: Discretionary funding is increased by \$18,000 annually to cover costs such as stock (basic) uniforms, and increased transportation costs for sports/activities. Aligns with RLS budget which is currently adequate to cover these expenses.</p> <ul style="list-style-type: none"> ▪ Beginning in 2021-22, \$2,500 is allocated per site for staff wellness. Each site is required to identify a staff wellness goal that may address mental health, physical activity, etc.
Textbooks	<ul style="list-style-type: none"> ▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information in the financial data base. ▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).
School Safety	<ul style="list-style-type: none"> ▪ Beginning in 2018-19, \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) in addition to use of Safety Credit funding through the District’s insurance group (North Bay Schools Insurance Authority {NBSIA}).
Other Supplies, Utilities, and Contracted Services	<ul style="list-style-type: none"> ▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.
Aquatic Center	<ul style="list-style-type: none"> ▪ The Aquatic Center budget in 2022-23 will be adjusted based on an analysis of prior-year actual costs. The District is pursuing agreements with outside local partners for pool programming/management during the summer months in 2022-23 and beyond.
Copy Machine Leases	<ul style="list-style-type: none"> ▪ The General Fund will continue to fund school copy machine lease and maintenance payments.
Staff Development, Conferences, Workshops	<ul style="list-style-type: none"> ▪ The 2022-23 Budget includes \$200,000 for district-wide staff development, and professional conferences/workshops. NOTE: Includes additional \$25,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1,

<p>Summer School</p> <p>“Being Here/Being There” Experiences:</p> <p>Furniture and Equipment</p>	<p>2018- see “Prior-Year Archived Assumptions” below). These costs are assigned to restricted funds when appropriate.</p> <ul style="list-style-type: none"> ▪ Expanded Learning Grant funding will be used to cover general education Summer School expenses (estimated at \$175,000 in 2022-23, including transportation); as outlined in the Expanded Learning Grant Plan which was approved during the May 20, 2021 Board meeting. Special education Summer School expenses are paid for with restricted Special Education funds. ▪ The Budget includes \$93,000 for TK-8 “Being There,” experiences, and TK-5 “Being Here” experiences. See also “Grants” below. (NOTE: Includes additional \$15,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018-see “Prior-Year Archived Assumptions” below). COVID-19 Update: Allocation and expenditures in 2022-23 are dependent upon COVID-19 Pandemic orders and academic program development during recovery. ▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.
<p>Other Programs and Services</p> <p>Restricted Routine Maintenance Account (RRMA)</p> <p>Maintenance and Deferred Maintenance Programs</p>	<ul style="list-style-type: none"> ▪ Districts that have received State Prop.1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance Account to be used for ongoing and deferred maintenance, unless the District is exempt because of its small size under California Education Code Section 17070.75(b)(2)E. It is anticipated that the District will be exempt next year as average daily attendance is expected to fall below 1,200 pupils. ▪ The State previously contributed \$64,000 annually to the District’s Deferred Maintenance program and the District matched this amount. Subsequently, the State’s contribution was “rolled into” LCFE funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The contribution for 2021-22 was

Technology Budget

frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires. The Budget for 2022-23 includes a contribution of \$50,000 per year to Fund 14 for Deferred Maintenance. Note: See the “Allocation Restoration Plan” for more information about this program.

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address “warm/safe/dry” long-term maintenance needs per the District’s site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025.

Beginning in 2017-18 through 2020-21, the total contribution to Fund 40 (Special Reserve for Capital Outlay) was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for three years for a school bus lease).

The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires.

Note: See the “Allocation Restoration Plan” for more information about this program.

Following fiscal years that conclude with an increase to the unrestricted fund balance, an increased contribution towards long-term maintenance set-asides may be recommended to the Board by the CBO.

- Approximately \$850,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2022-23 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs that cannot be charged to the Measure B/C Bond proceeds. Incoming Kinder students receive new iPads, incoming 3rd and 6th graders receive new Chromebooks, and incoming 9th graders receive new laptops as part of the district’s mobile 1:1 device refresh program. SHPS also maintains Chromebooks for 2nd grade students as well to help them learn to use the devices prior to entering 3rd grade. Classroom projection and audio technology is replaced under the “Future Ready Classrooms” program. Note: See the “Allocation Restoration Plan” for more information about this program.

<p>Library Budget</p>	<ul style="list-style-type: none"> ▪ <u>COVID-19 Event Update</u>: Approximately 200 wireless “hot spots” and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning. Approximately 50 of these “hot spot” licenses will be retained in 2022-23 and beyond to support students’ home access to Internet connectivity as needed, e.g. for economically disadvantaged students. ▪ Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology {IT} budget above. Beginning in 2017-18, \$5,000 is granted to RLS for required library materials, and \$2,000 each is granted to the primary and elementary schools. The high school is currently funded through site discretionary resources. Beginning in 2022-23, and allocation of \$500 is allocated to SHPS/SHES, and \$750 to RLS/SHHS for developmentally-appropriate books and materials that support diversity, equity and inclusion; e.g. addressing topics such as LGBTQ+ communities, Latinx culture, and information for people with disabilities.
<p>Transition Program</p>	<ul style="list-style-type: none"> ▪ A “Transition Program”–was implemented in 2021-22 to support 18-22 year-old students who receive Special Education services through the district. A budget of \$10,000 for supplies, materials, support services, equipment, and other costs is established for 2022-23. This amount will be evaluated for 2023-24 and beyond during the 2022-23 school year. Additional one-time costs of approximately \$30,000 may be incurred in 2022-23 to accommodate a room change.
<p>St. Helena Preschool</p>	<ul style="list-style-type: none"> ▪ The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.
<p>Food Service Program Contribution</p>	<ul style="list-style-type: none"> ▪ The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. Beginning in 2022-23, California will be the first state to implement a statewide Universal Meals Program for all school children, and the preliminary estimated contribution for 2022-23 is \$350,000. This amount may be adjusted up or down dependent upon reimbursements received for breakfasts and lunches under the new program;

<p>Transportation</p>	<p>and possible increases to labor hours to support the increase in meals served.</p> <ul style="list-style-type: none"> Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. Two full bus routes and one van or small bus route is planned for 2022-23 using district employees and district-owned busses. The transportation budget for 2022-23 is \$610,000 (increase needed to cover additional costs for anticipated non-public school transportation needs, and higher fuel prices).
<p>Superintendent’s Subcommittees</p>	<p><u>2022-23 Superintendent’s Subcommittee Budgets:</u> -Equity, and Inclusion Committee: \$4,000 (General Fund) -Wellness and School Climate Committee: \$4,000 (Kaiser Grant {see below}) – Year 5/5 Note: The Kaiser Grant funds will be evaluated in 2022-23 to establish a spending plan for the remaining balance, e.g. extending the wellness allocations out for an additional two years because not all site allocations have been spent.</p>
<p>Parent Education</p>	<p>Prior to 2022-23, parent education expenses were coded to a variety of accounts and included under the District’s budgets for curriculum and professional development. Beginning in the 2022-23 school year, a separate budget of \$22,000 is established in an unrestricted account to cover parent education expenses not covered with restricted funds. The budget includes \$2,000 for SHPS/SHES, and \$3,000 for RLS and SHHS.</p>
<p>Staff Wellness</p>	<ul style="list-style-type: none"> \$2,500 is allocated to each school site for staff wellness activities. The total amount of \$10,000 represents the centralized District budget for these expenses in prior years. This change resulted from feedback received from the Wellness and School Climate Committee during the 2021-22 school year.
<p>Replacement Funding</p>	<ul style="list-style-type: none"> The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2022-23 is frozen per above assumptions under “Maintenance and Deferred Maintenance Programs.” Note: See the “Allocation Restoration Plan” above.
<p>Grants</p>	<ul style="list-style-type: none"> The budget includes funding each year to replace General Fund purchases of technology consumables (computers, tablets, and associated hardware – see Technology Budget above).

<p>Fund Balance “Assigned” Set-Asides</p>	<ul style="list-style-type: none"> ▪ Ongoing grant funding is projected to remain stable in 2022-23 and beyond. Positions funded by those grants are also expected to continue. ▪ A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. The grant may be used for any educational purpose. The following five-year budget is established for the grant, beginning in 2018-19: <ul style="list-style-type: none"> -Student/Staff Wellness (\$20,000/yr for five years) -Additional “Being Here/There” Support: <ul style="list-style-type: none"> -Contribution towards the cost of general field trip transportation (\$20,000/yr for 5 years, district-wide) -Contribution towards the cost of the 8th grade Yosemite Trip (\$20,000/yr for 5 years) -Contribution towards the cost of the 5th Grade Science Trip (\$15,000/yr for 5 years) <p>The above allocations represent approximately 50% of the estimated costs for the activities indicated as of 2018-19.</p> <p>Total: \$375,000 (remaining \$6,000 to be allocated per above). The Kaiser Grant funds will be evaluated in 2022-23 to establish a spending plan for the remaining balance, e.g. extending the wellness and field trip allocations out for an additional two years because not all site allocations have been spent.</p> <ul style="list-style-type: none"> ▪ \$2,000,000 set aside for facilities projects, e.g. roof repairs, etc. ▪ \$500,000 to offset any potential budgetary deficit in 2023-24 and beyond, resulting from COVID-19 Pandemic and Glass/Hennessey Fires (note: District realized some savings from STRS/PERS reductions, unexpected expenditure reductions during school closure, etc. during the Pandemic). ▪ \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent, and devices/equipment. ▪ \$300,000 for student technology devices (laptops, etc.) ▪ \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval.
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- \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, “Being Here/Being There” experiences, and Academic Intervention (the Expanding Learning grant described above may cover may of these expenses in 2022-23).
 - \$300,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc.
 - \$75,000 to replace restricted-Special Education mental health support if restricted funding allocated for this purpose is discontinued.
 - \$225,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student and staff wellness activities, and field trips
 - \$200,000 Career-Technical Education Match- One-time Set-Aside (from three-year grant).

TOTAL, Assigned Fund Balance: **\$4,500,000**

SSC School District and Charter School Financial Projection Dartboard 2022-23 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion ³	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$925	–	–	\$280
2022-23 Adjusted Base Grants ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Amounts are estimated by SSC and are subject to change.

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases and are effective January 1 of the respective year.

LCFF CALCULATOR

66290	5 digit District code or 7 digit School code (from the CDS code)	LEA:	Saint Helena Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2022-23 Original Budget
District	Projection Type	Created by:	Andrea Stubbs
04.29.2022	Projection Date	Email:	astubbs@sthelenaunified.org
		Phone:	707-967-2704

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Saint Helena Unified (66290)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07237%	5.33%	3.61%	3.64%	3.62%	3.58%
Statutory COLA	3.26%	2.31%	1.70%	5.33%	3.61%	3.64%	3.62%	3.58%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.3724%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	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%	0.00%	0.00%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	70.06785065%	49.17914663%					
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	49.17914663%	49.17914663%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name: <input style="width: 100%;" type="text"/>							
		Year that charter starts operation (select from drop down list): 2021-22							
(a) TRANSFER OF IN-LIEU PROPERTY TAX									
<i>Note: Charter schools should contact sponsoring district(s) for In-lieu estimate</i>									
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%					
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
Enter P2 Data - Note: Charter School ADA is always funded on Current Year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
		NO	Is your district required to transfer in-lieu taxes to a charter school?						
		NO	Does your district have a necessary small school?						
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 33,035,508	\$ 34,291,532	\$ 35,153,220	\$ 35,784,286	\$ 36,499,972	\$ 37,229,971	\$37,974,570	\$ 38,734,062
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 33,035,508	\$ 34,291,532	\$ 35,153,220	\$ 35,784,286	\$ 36,499,972	\$ 37,229,971	\$ 37,974,570	\$ 38,734,062
(c) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(d) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,192	1,267						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,267	1,243						
A-1 / A-3	District Enrollment	1,243	1,187	1,145	1,145	1,145	1,145	1,145	1,145
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,243	1,187	1,145	1,145	1,145	1,145	1,145	1,145
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	511	538						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	538	565						
B-1 / B-3	District Unduplicated Pupil Count	565	544	520	520	520	520	520	520
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	565	544	520	520	520	520	520	520
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	45.45%	45.83%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%
C-1	Unduplicated Pupil Percentage (%)	43.60%	44.55%	45.57%	45.56%	45.41%	45.41%	45.41%	45.41%

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(e) AVERAGE DAILY ATTENDANCE (ADA)									
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation .									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	325.38	325.38	275.27	277.33	277.33	277.33	277.33	277.33
B-2, D-7	Grades 4-6	236.15	236.15	219.18	217.45	217.45	217.45	217.45	217.45
B-3, D-8	Grades 7-8	160.39	160.39	158.98	158.15	158.15	158.15	158.15	158.15
B-4, D-9	Grades 9-12	455.27	455.27	441.23	435.06	435.06	435.06	435.06	435.06
TOTAL CURRENT YEAR ADA		1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	-	-	-	-	-	-	-	-
E-2, D-18	Grades 4-6	-	-	-	-	-	-	-	-
E-3, D-19	Grades 7-8	-	-	-	-	-	-	-	-
E-4, D-20	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)		-	-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) <i>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</i>									
DISTRICT TOTAL		1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	-	-	-	-	-	-	-	-
E-7, E-12	Grades 4-6	-	-	-	-	-	-	-	-
E-8, E-13	Grades 7-8	-	-	-	-	-	-	-	-
E-9, E-14	Grades 9-12	-	-	-	-	-	-	-	-
COUNTY TOTAL		-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		94.71%	99.17%	95.60%	95.02%	95.02%	95.02%	95.02%	95.02%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT									
If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year.									
ADA transfer: Student from District to Charter (cross fiscal year)									
A-6	Grades TK-3	-	-	-	-	-	-	-	-
A-7	Grades 4-6	-	-	-	-	-	-	-	-
A-8	Grades 7-8	-	-	-	-	-	-	-	-
A-9	Grades 9-12	-	-	-	-	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)		-	-	-	-	-	-	-	-
A-11	Grades TK-3	-	-	-	-	-	-	-	-
A-12	Grades 4-6	-	-	-	-	-	-	-	-
A-13	Grades 7-8	-	-	-	-	-	-	-	-
A-14	Grades 9-12	-	-	-	-	-	-	-	-

Saint Helena Unified (66290)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Difference (if diff. < 0, no adj. to PY ADA)	-	-	-	-	-	-	-	-

Saint Helena Unified (66290)			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(4) NECESSARY SMALL SCHOOLS ADA										
Enter current and prior year ADA for each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated.										
1 NSS #1			School Code:							
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-2		Grades 4-6	-	-	-					
A-3		Grades 7-8	-	-	-					
B-1		Grades 9-12	-	-	-					
		TOTAL		-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-	-					
	<i>Is this school eligible for NSS funding?</i>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
2 NSS #2			School Code:							
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-2		Grades 4-6	-	-	-					
A-3		Grades 7-8	-	-	-					
B-1		Grades 9-12	-	-	-					
		TOTAL		-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-	-					
	<i>Is this school eligible for NSS funding?</i>		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Saint Helena Unified (66290)			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
3 NSS #3			School Code:							
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-2		Grades 4-6	-	-	-					
A-3		Grades 7-8	-	-	-					
B-1		Grades 9-12	-	-	-					
		TOTAL		-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-	-					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
4 NSS #4			School Code:							
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-2		Grades 4-6	-	-	-					
A-3		Grades 7-8	-	-	-					
B-1		Grades 9-12	-	-	-					
		TOTAL		-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-	-					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
5 NSS #5			School Code:							
A-1	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-2		Grades 4-6	-	-	-					
A-3		Grades 7-8	-	-	-					
B-1		Grades 9-12	-	-	-					
		TOTAL		-	-	-	-	-	-	-
A-5, B-2	Number of FTE		-	-	-					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Saint Helena Unified (66290)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS

(a) ALTERNATIVE CALCULATION TOOL

Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.

1. Clear the prepopulated number '1' from the box located to the right	1							
2. Local calculation of total in-lieu property taxes								

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.

1	Charter Name							
	Charter ADA by grade span							
	Grades K-3							
	Grades 4-6							
	Grades 7-8							
	Grades 9-12							
Total ADA		-	-	-	-	-	-	-
2	Charter Name							
	Charter ADA by grade span							
	Grades K-3							
	Grades 4-6							
	Grades 7-8							
	Grades 9-12							
Total ADA		-	-	-	-	-	-	-
3	Charter Name							
	Charter ADA by grade span							
	Grades K-3							
	Grades 4-6							
	Grades 7-8							
	Grades 9-12							
Total ADA		-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
4	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
5	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
6	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
7	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
8	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
9	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
10	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
11	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
12	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
13	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
14	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
15	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
16	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
17	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
18	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
19	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
20	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
21	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
22	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
23	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
24	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
25	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
26	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
27	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
28	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
29	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
30	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
31	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
32	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
33	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
34	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
35	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
36	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
37	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
38	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
39	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
40	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
41	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
42	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
43	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
44	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
45	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
46	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
47	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
48	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
49	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-
50	Charter Name	<input type="text"/>							
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
Total ADA		-	-	-	-	-	-	-	-

Saint Helena Unified (66290) - 2022-23 Original Budget						
LOCAL CONTROL FUNDING FORMULA						2019-20
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		Total
	ADA	Base	Grade Span	Supplemental	Concentration	
	3.26%		0.00%	43.60%	43.60%	
Grades TK-3	318.63	\$ 7,702	\$ 801	\$ 741	\$ -	\$ 2,945,563
Grades 4-6	232.44	7,818		682	-	1,975,677
Grades 7-8	181.92	8,050		702	-	1,592,157
Grades 9-12	469.37	9,329	243	835	-	4,884,583
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980
NSS Allowance		-	-	-	-	-
TOTAL BASE	1,202.36	\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 104,087
Home-to-School Transportation						231,880
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$ 11,733,947
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						11,733,947
Local Revenue (including RDA)						(33,035,508)
Gross State Aid						\$ -
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2019-20 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,202.36		\$ 7,056,988
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(33,035,508)
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13 net of fair share reduction						481,492
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						481,492
Proration Factor						-
Minimum State Aid Guarantee						\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
GROSS STATE AID						\$ 481,492
ADDITIONAL STATE AID						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 11,733,947
Change Over Prior Year						-
LCFF Entitlement Per ADA						\$ 9,759
Per-ADA Change Over Prior Year						-
Basic Aid Status (school districts only)						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
						2019-20
State Aid						\$ 481,492
Education Protection Account						240,472
Property Taxes Net of In-Lieu Transfers						33,035,508
Charter In-Lieu Taxes						-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 33,757,472

Saint Helena Unified (66290) - 2022-23 Original Budget		04.29.2022		v.23.1a					
LOCAL CONTROL FUNDING FORMULA				2020-21		2021-22			
LCFF ENTITLEMENT CALCULATION		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors		0.00%		0.00%		44.55% 44.55%			
		5.07%		0.00%		45.57% 45.57%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	325.38	\$ 7,702	\$ 801	\$ 758	\$ -	\$ 3,013,220			
Grades 4-6	236.15	7,818		697	-	2,010,719			
Grades 7-8	160.39	8,050		717	-	1,406,181			
Grades 9-12	455.27	9,329	243	853	-	4,746,128			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			
Total Base, Supplemental, and Concentration Grant		\$ 9,890,652	\$ 371,259	\$ 914,337	\$ -	\$ 11,176,248			
NSS Allowance		-	-	-	-	-			
TOTAL BASE	1,177.19	\$ 9,890,652	\$ 371,259	\$ 914,337	\$ -	\$ 11,176,248			
ADD ONS:									
Targeted Instructional Improvement Block Grant					\$ 104,087		\$ 104,087		
Home-to-School Transportation					231,880		231,880		
Small School District Bus Replacement Program					-		-		
ECONOMIC RECOVERY TARGET PAYMENT					-		-		
LCFF ENTITLEMENT					\$ 11,512,215		\$ 12,101,153		
STATE AID CALCULATION									
Miscellaneous Adjustments					-		-		
Adjusted LCFF Entitlement					11,512,215		12,101,153		
Local Revenue (including RDA)					(34,291,532)		(35,153,220)		
Gross State Aid					\$ -		\$ -		
MINIMUM STATE AID CALCULATION									
			12-13 Rate	2020-21 ADA	Minimum State Aid		12-13 Rate	2021-22 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,177.19	\$ 6,909,258		\$ 5,869.28	1,177.19	\$ 6,909,258
2012-13 NSS Allowance (deficit)			\$ -		-		\$ -		-
Minimum State Aid Adjustments					-				-
Less Current Year Property Taxes/In-Lieu					(34,291,532)				(35,153,220)
Subtotal State Aid for Historical RL/Charter General BG					-				-
Categorical funding from 2012-13 net of fair share reduction					481,492				481,492
Charter School Categorical Block Grant adjusted for ADA					-				-
Minimum State Aid Guarantee Before Proration Factor					481,492				481,492
Proration Factor					0.00%				0.00%
Minimum State Aid Guarantee					\$ 481,492				\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement					-				-
Minimum State Aid plus Property Taxes including RDA					-				-
Offset					-				-
Minimum State Aid Prior to Offset					-				-
Total Minimum State Aid with Offset					-				-
GROSS STATE AID					\$ 481,492				\$ 481,492
ADDITIONAL STATE AID					\$ -				\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 11,512,215				\$ 12,101,153
Change Over Prior Year			-1.89%	(221,732)			5.12%	588,938	
LCFF Entitlement Per ADA					9,779				10,280
Per-ADA Change Over Prior Year			0.20%	20			5.12%	501	
Basic Aid Status (school districts only)					Basic Aid				Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
			Increase		2020-21		Increase		2021-22
State Aid		0.00%	-		\$ 481,492		0.00%	-	\$ 481,492
Education Protection Account					235,438				235,438
Property Taxes Net of In-Lieu Transfers		3.80%	1,256,024		34,291,532		2.51%	861,688	35,153,220
Charter In-Lieu Taxes		0.00%	-		-		0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.72%	1,256,024		\$ 35,008,462		2.46%	861,688	\$ 35,870,150

Saint Helena Unified (66290) - 2022-23 Original Budget		04.29.2022		v.23.1a		v.23.1a	
LOCAL CONTROL FUNDING FORMULA				2022-23		2023-24	
LCFF ENTITLEMENT CALCULATION							
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		5.33%		0.00%		45.56% 45.56%	
		3.61%		0.00%		45.41% 45.41%	
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		275.27	\$ 8,524	\$ 886	\$ 857	\$ -	\$ 2,826,318
Grades 4-6		219.18	8,653		788	-	2,069,380
Grades 7-8		158.98	8,909		812	-	1,545,411
Grades 9-12		441.23	10,324	268	965	-	5,099,358
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 10,214,578	\$ 362,139	\$ 963,750	\$ -	\$ 11,540,467
NSS Allowance			-	-	-	-	-
TOTAL BASE		1,094.66	\$ 10,214,578	\$ 362,139	\$ 963,750	\$ -	\$ 11,540,467
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 104,087	\$ 104,087
Home-to-School Transportation						231,880	231,880
Small School District Bus Replacement Program						-	-
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF ENTITLEMENT						\$ 11,876,434	\$ 12,213,199
STATE AID CALCULATION							
Miscellaneous Adjustments						-	-
Adjusted LCFF Entitlement						11,876,434	12,213,199
Local Revenue (including RDA)						(35,784,286)	(36,499,972)
Gross State Aid						\$ -	\$ -
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2022-23 ADA	Minimum State Aid	12-13 Rate	2023-24 ADA
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,094.66	\$ 6,424,866	\$ 5,869.28	1,087.99
2012-13 NSS Allowance (deficit)					-		-
Minimum State Aid Adjustments					-		-
Less Current Year Property Taxes/In-Lieu					(35,784,286)		(36,499,972)
Subtotal State Aid for Historical RL/Charter General BG					-		-
Categorical funding from 2012-13 net of fair share reduction					481,492		481,492
Charter School Categorical Block Grant adjusted for ADA					-		-
Minimum State Aid Guarantee Before Proration Factor					481,492		481,492
Proration Factor					0.00%		0.00%
Minimum State Aid Guarantee					\$ 481,492		\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement					-		-
Minimum State Aid plus Property Taxes including RDA					-		-
Offset					-		-
Minimum State Aid Prior to Offset					-		-
Total Minimum State Aid with Offset					-		-
GROSS STATE AID					\$ 481,492		\$ 481,492
ADDITIONAL STATE AID					\$ -		\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 11,876,434		\$ 12,213,199
Change Over Prior Year			-1.86%	(224,719)		2.84%	336,765
LCFF Entitlement Per ADA					10,849		11,225
Per-ADA Change Over Prior Year			5.54%	569		3.47%	376
Basic Aid Status (school districts only)					Basic Aid		Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
			Increase	2022-23	Increase	2023-24	
State Aid		0.00%	-	\$ 481,492	0.00%	-	\$ 481,492
Education Protection Account				-			-
Property Taxes Net of In-Lieu Transfers		1.80%	631,066	35,784,286	2.00%	715,686	36,499,972
Charter In-Lieu Taxes		0.00%	-	-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.76%	631,066	\$ 36,265,778	1.97%	715,686	\$ 36,981,464

Saint Helena Unified (66290) - 2022-23 Original Budget							v.23.1a	Saint Helena Unified (66290) - 2022-23 Original Budget							v.23.1a		
LOCAL CONTROL FUNDING FORMULA							2024-25	LOCAL CONTROL FUNDING FORMULA							2025-26		
LCFF ENTITLEMENT CALCULATION								LCFF ENTITLEMENT CALCULATION									
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors		3.64%		0.00%		45.41% 45.41%					3.62%		0.00%		45.41% 45.41%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total				
Grades TK-3	277.33	\$ 9,153	\$ 952	\$ 918	\$ -	\$ 3,056,936		277.33	\$ 9,484	\$ 986	\$ 951	\$ -	\$ 3,167,354				
Grades 4-6	217.45	9,291		844	-	2,203,814		217.45	9,627		874	-	2,283,513				
Grades 7-8	158.15	9,567		869	-	1,650,434		158.15	9,913		900	-	1,710,123				
Grades 9-12	435.06	11,086	288	1,033	-	5,397,783		435.06	11,487	299	1,070	-	5,593,307				
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-				
Total Base, Supplemental, and Concentration Grant		\$ 10,894,825	\$ 389,316	\$ 1,024,826	\$ -	\$ 12,308,967			\$ 11,288,864	\$ 403,530	\$ 1,061,903	\$ -	\$ 12,754,297				
NSS Allowance		-	-	-	-	-			-	-	-	-	-				
TOTAL BASE	1,087.99	\$ 10,894,825	\$ 389,316	\$ 1,024,826	\$ -	\$ 12,308,967		1,087.99	\$ 11,288,864	\$ 403,530	\$ 1,061,903	\$ -	\$ 12,754,297				
ADD ONS:																	
Targeted Instructional Improvement Block Grant						\$ 104,087											\$ 104,087
Home-to-School Transportation						231,880											231,880
Small School District Bus Replacement Program						-											-
ECONOMIC RECOVERY TARGET PAYMENT						-											-
LCFF ENTITLEMENT						\$ 12,644,934											\$ 13,090,264
STATE AID CALCULATION																	
Miscellaneous Adjustments						-											-
Adjusted LCFF Entitlement						12,644,934											13,090,264
Local Revenue (including RDA)						(37,229,971)											(37,974,570)
Gross State Aid						\$ -											\$ -
MINIMUM STATE AID CALCULATION																	
			12-13 Rate	2024-25 ADA		Minimum State Aid				12-13 Rate	2025-26 ADA		Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,087.99		\$ 6,385,718				\$ 5,869.28	1,087.99		\$ 6,385,718				
2012-13 NSS Allowance (deficit)						-							-				-
Minimum State Aid Adjustments						-							-				-
Less Current Year Property Taxes/In-Lieu						(37,229,971)							(37,974,570)				(37,974,570)
Subtotal State Aid for Historical RL/Charter General BG						-							-				-
Categorical funding from 2012-13 net of fair share reduction						481,492							481,492				481,492
Charter School Categorical Block Grant adjusted for ADA						-							-				-
Minimum State Aid Guarantee Before Proration Factor						481,492							481,492				481,492
Proration Factor						0.00%							0.00%				0.00%
Minimum State Aid Guarantee						\$ 481,492							\$ 481,492				\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement						-							-				-
Minimum State Aid plus Property Taxes including RDA						-							-				-
Offset						-							-				-
Minimum State Aid Prior to Offset						-							-				-
Total Minimum State Aid with Offset						-							-				-
GROSS STATE AID						\$ 481,492							\$ 481,492				\$ 481,492
ADDITIONAL STATE AID						\$ -							\$ -				\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 12,644,934							\$ 13,090,264				\$ 13,090,264
Change Over Prior Year			3.53%	431,735						3.52%	445,330						
LCFF Entitlement Per ADA						11,622							12,032				
Per-ADA Change Over Prior Year			3.54%	397						3.53%	410						
Basic Aid Status (school districts only)						Basic Aid							Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																	
State Aid			0.00%	Increase		2024-25				0.00%	Increase		2025-26				
Education Protection Account				-		\$ 481,492					-		\$ 481,492				
Property Taxes Net of In-Lieu Transfers			0.00%	-		37,229,971				0.00%	-		37,974,570				
Charter In-Lieu Taxes			0.00%	-		-				0.00%	-		-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.00%	-		\$ 37,711,463				0.00%	-		\$ 38,456,062				

Saint Helena Unified (66290) - 2022-23 Original Budget						v.23.1a
LOCAL CONTROL FUNDING FORMULA						2026-27
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		Total
	ADA	Base	Grade Span	Supplemental	Concentration	
	3.58%		0.00%	45.41%	45.41%	
Grades TK-3	277.33	\$ 9,824	\$ 1,022	\$ 985	\$ -	\$ 3,281,100
Grades 4-6	217.45	9,972		906	-	2,365,346
Grades 7-8	158.15	10,268		933	-	1,771,365
Grades 9-12	435.06	11,898	309	1,109	-	5,793,102
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 11,693,129	\$ 417,864	\$ 1,099,920	\$ -	\$ 13,210,913
NSS Allowance		-				-
TOTAL BASE	1,087.99	\$ 11,693,129	\$ 417,864	\$ 1,099,920	\$ -	\$ 13,210,913
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 104,087
Home-to-School Transportation						231,880
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$ 13,546,880
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						13,546,880
Local Revenue (including RDA)						(38,734,062)
Gross State Aid						\$ -
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2026-27 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,087.99		\$ 6,385,718
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(38,734,062)
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13 net of fair share reduction						481,492
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						481,492
Proration Factor						0.00%
Minimum State Aid Guarantee						\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
GROSS STATE AID						\$ 481,492
ADDITIONAL STATE AID						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 13,546,880
Change Over Prior Year			3.49%	456,616		
LCFF Entitlement Per ADA						12,451
Per-ADA Change Over Prior Year			3.48%	419		
Basic Aid Status (school districts only)						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2026-27
State Aid		0.00%		-		\$ 481,492
Education Protection Account						-
Property Taxes Net of In-Lieu Transfers		0.00%		-		38,734,062
Charter In-Lieu Taxes		0.00%		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.00%		-		\$ 39,215,554

Saint Helena Unified (66290) - 2022-23 Original Budget							04.29.2022			
EDUCATION PROTECTION ACCOUNT										
Certification Period:	Est. Annual 2019-20	2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,202.36	1,177.19	1,177.19	1,177.19	1,177.19	-	-	-	-	-
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 240,472	\$ 235,438	\$ 235,438	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 7,056,988	\$ 6,909,258	\$ 6,909,258	\$ 6,909,258	\$ 6,909,258	\$ 6,424,866	\$ 6,385,718	\$ 6,385,718	\$ 6,385,718	\$ 6,385,718
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,056,988	\$ 6,909,258	\$ 6,909,258	\$ 6,909,258	\$ 6,909,258	\$ 6,424,866	\$ 6,385,718	\$ 6,385,718	\$ 6,385,718	\$ 6,385,718
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 33,035,508	\$ 34,291,532	\$ 34,291,532	\$ 35,153,220	\$ 35,153,220	\$ 35,784,286	\$ 36,499,972	\$ 37,229,971	\$ 37,974,570	\$ 38,734,062
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,056,988	\$ 6,909,258	\$6,909,258	\$6,909,258	\$6,909,258	\$6,424,866	\$6,385,718	\$6,385,718	\$6,385,718	\$6,385,718
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	49.17914663%	N/A	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,138,857	\$ 4,841,168	\$ 4,841,168	\$ 3,397,914	\$ 3,397,914	\$ 3,159,694	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 240,472	\$ 235,438	\$ 235,438	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	240,472	235,438	235,438	235,438	235,438	-	-	-	-	-
D-4 Prior Year Annual Adjustment	N/A	\$ (10,576)	N/A	\$ -	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 224,862	N/A	\$ 235,438	N/A	-	-	-	-	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	70.06785065%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 235,438	N/A	\$ 235,438	N/A	-	-	-	-	-

Saint Helena Unified (66290) - 2022-23 Original Budget		04.29.2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	5.33%	3.61%	3.64%	3.62%	3.58%	
Base Grant Proration Factor	-	0.00%	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%	0.00%	
LCFF Entitlement									
Base Grant	\$10,114,513	\$9,890,652	\$10,392,408	\$10,214,578	\$10,512,538	\$10,894,825	\$11,288,864	\$11,693,129	
Grade Span Adjustment	369,280	371,259	390,063	362,139	375,813	389,316	403,530	417,864	
Supplemental Grant	914,187	914,337	982,715	963,750	988,881	1,024,826	1,061,903	1,099,920	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	104,087	104,087	104,087	104,087	104,087	104,087	104,087	104,087	
Add-ons: Home-to-School Transportation	231,880	231,880	231,880	231,880	231,880	231,880	231,880	231,880	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$11,733,947	\$11,512,215	\$12,101,153	\$11,876,434	\$12,213,199	\$12,644,934	\$13,090,264	\$13,546,880	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	11,733,947	11,512,215	12,101,153	11,876,434	12,213,199	12,644,934	13,090,264	13,546,880	
LCFF Entitlement Per ADA	\$ 9,759	\$ 9,779	\$ 10,280	\$ 10,849	\$ 11,225	\$ 11,622	\$ 12,032	\$ 12,451	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	
EPA (for LCFF Calculation purposes)	\$ 240,472	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 33,035,508	\$ 34,291,532	\$ 35,153,220	\$ 35,784,286	\$ 36,499,972	\$ 37,229,971	\$ 37,974,570	\$ 38,734,062	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 33,035,508</i>	<i>\$ 34,291,532</i>	<i>\$ 35,153,220</i>	<i>\$ 35,784,286</i>	<i>\$ 36,499,972</i>	<i>\$ 37,229,971</i>	<i>\$ 37,974,570</i>	<i>\$ 38,734,062</i>	
TOTAL FUNDING	33,757,472	35,008,462	35,870,150	36,265,778	36,981,464	37,711,463	38,456,062	39,215,554	
Basic Aid Status									
Excess Taxes	<i>Basic Aid</i> \$ 21,783,053	<i>Basic Aid</i> \$ 23,260,809	<i>Basic Aid</i> \$ 23,533,559	<i>Basic Aid</i> \$ 24,389,344	<i>Basic Aid</i> \$ 24,768,265	<i>Basic Aid</i> \$ 25,066,529	<i>Basic Aid</i> \$ 25,365,798	<i>Basic Aid</i> \$ 25,668,674	
EPA in Excess to LCFF Funding	\$ 240,472	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	11,733,947	11,512,215	12,101,153	11,876,434	12,213,199	12,644,934	13,090,264	13,546,880	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	49.17914663%	49.17914663%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
EPA (for LCFF Calculation purposes)	\$ 240,472	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 240,472	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (218.00)	\$ (10,576.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Saint Helena Unified (66290) - 2022-23 Original Budget		04.29.2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,483,793	\$ 10,261,911	\$ 10,782,471	\$ 10,576,717	\$ 10,888,351	\$ 11,284,141	\$ 11,692,394	\$ 12,110,993	
Supplemental and Concentration Grant funding in the LCAP year	\$ 914,187	\$ 914,337	\$ 982,715	\$ 963,750	\$ 988,881	\$ 1,024,826	\$ 1,061,903	\$ 1,099,920	
Percentage to Increase or Improve Services	8.72%	8.91%	9.11%	9.11%	9.08%	9.08%	9.08%	9.08%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,243	1,187	1,145	1,145	1,145	1,145	1,145	1,145	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	1,243	1,187	1,145	1,145	1,145	1,145	1,145	1,145	
Unduplicated Pupil Count	565	544	520	520	520	520	520	520	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	565	544	520	520	520	520	520	520	
Rolling %, Supplemental Grant	43.6000%	44.5500%	45.5700%	45.5600%	45.4100%	45.4100%	45.4100%	45.4100%	
Rolling %, Concentration Grant	43.6000%	44.5500%	45.5700%	45.5600%	45.4100%	45.4100%	45.4100%	45.4100%	

Saint Helena Unified (66290) - 2022-23 Original Budget				04.29.2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	318.63	325.38	325.38	275.27	277.33	277.33	277.33	277.33
Grades 4-6	232.44	236.15	236.15	219.18	217.45	217.45	217.45	217.45
Grades 7-8	181.92	160.39	160.39	158.98	158.15	158.15	158.15	158.15
Grades 9-12	469.37	455.27	455.27	441.23	435.06	435.06	435.06	435.06
LCFF Subtotal	1,202.36	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,202.36	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99
Current Year ADA								
Grades TK-3	325.38	325.38	275.27	277.33	277.33	277.33	277.33	277.33
Grades 4-6	236.15	236.15	219.18	217.45	217.45	217.45	217.45	217.45
Grades 7-8	160.39	160.39	158.98	158.15	158.15	158.15	158.15	158.15
Grades 9-12	455.27	455.27	441.23	435.06	435.06	435.06	435.06	435.06
LCFF Subtotal	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
Change in LCFF ADA (excludes NSS ADA)	(25.17)	-	(82.53)	(6.67)	-	-	-	-
	Decline	No Change	Decline	Decline	No Change	No Change	No Change	No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	318.63	325.38	325.38	275.27	277.33	277.33	277.33	277.33
Grades 4-6	232.44	236.15	236.15	219.18	217.45	217.45	217.45	217.45
Grades 7-8	181.92	160.39	160.39	158.98	158.15	158.15	158.15	158.15
Grades 9-12	469.37	455.27	455.27	441.23	435.06	435.06	435.06	435.06
Subtotal	1,202.36	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99
	Prior	Current	Prior	Prior	Current	Current	Current	Current
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	325.38	325.38	275.27	277.33	277.33	277.33	277.33	277.33
Grades 4-6	236.15	236.15	219.18	217.45	217.45	217.45	217.45	217.45
Grades 7-8	160.39	160.39	158.98	158.15	158.15	158.15	158.15	158.15
Grades 9-12	455.27	455.27	441.23	435.06	435.06	435.06	435.06	435.06
Total Actual ADA	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
TOTAL FUNDED ADA								
Grades TK-3	318.63	325.38	325.38	275.27	277.33	277.33	277.33	277.33
Grades 4-6	232.44	236.15	236.15	219.18	217.45	217.45	217.45	217.45
Grades 7-8	181.92	160.39	160.39	158.98	158.15	158.15	158.15	158.15
Grades 9-12	469.37	455.27	455.27	441.23	435.06	435.06	435.06	435.06
Total	1,202.36	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99
Funded Difference (Funded ADA less Actual ADA)	25.17	-	82.53	6.67	-	-	-	-

Saint Helena Unified (66290) - 2022-23 Original Budget	04.29.2022							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

Saint Helena Unified (66290) - 2022-23 Original Budget		04.29.2022							
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,244	\$ 9,261	\$ 9,749	\$ 10,267	\$ 10,637	\$ 11,023	\$ 11,421	\$ 11,831
Grades 4-6	\$	8,500	\$ 8,515	\$ 8,964	\$ 9,441	\$ 9,779	\$ 10,135	\$ 10,501	\$ 10,878
Grades 7-8	\$	8,752	\$ 8,767	\$ 9,229	\$ 9,721	\$ 10,069	\$ 10,436	\$ 10,813	\$ 11,201
Grades 9-12	\$	10,407	\$ 10,425	\$ 10,974	\$ 11,557	\$ 11,972	\$ 12,407	\$ 12,856	\$ 13,316
Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,484	\$ 9,824
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,487	\$ 11,898
Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 986	\$ 1,022
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 299	\$ 309
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,410	\$ 9,751	\$ 10,105	\$ 10,470	\$ 10,846
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,592	\$ 10,975	\$ 11,374	\$ 11,786	\$ 12,207
Prorated Base Grants									
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,524	\$ 8,832	\$ 9,153	\$ 9,484	\$ 9,824
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,653	\$ 8,965	\$ 9,291	\$ 9,627	\$ 9,972
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,909	\$ 9,231	\$ 9,567	\$ 9,913	\$ 10,268
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,324	\$ 10,697	\$ 11,086	\$ 11,487	\$ 11,898
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 886	\$ 919	\$ 952	\$ 986	\$ 1,022
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 268	\$ 278	\$ 288	\$ 299	\$ 309
Supplemental Grant									
		20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,882	\$ 1,950	\$ 2,021	\$ 2,094	\$ 2,169
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,731	\$ 1,793	\$ 1,858	\$ 1,925	\$ 1,994
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,782	\$ 1,846	\$ 1,913	\$ 1,983	\$ 2,054
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,118	\$ 2,195	\$ 2,275	\$ 2,357	\$ 2,441
Actual - 1.00 ADA, Local UPP as follows:									
		43.60%	44.55%	45.57%	45.56%	45.41%	45.41%	45.41%	45.41%
Grades TK-3	\$	741	\$ 758	\$ 814	\$ 857	\$ 886	\$ 918	\$ 951	\$ 985
Grades 4-6	\$	682	\$ 697	\$ 749	\$ 788	\$ 814	\$ 844	\$ 874	\$ 906
Grades 7-8	\$	702	\$ 717	\$ 771	\$ 812	\$ 838	\$ 869	\$ 900	\$ 933
Grades 9-12	\$	835	\$ 853	\$ 917	\$ 965	\$ 997	\$ 1,033	\$ 1,070	\$ 1,109
Concentration Grant (>55% population)									
		50%	50%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 6,117	\$ 6,338	\$ 6,568	\$ 6,806	\$ 7,050
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,624	\$ 5,827	\$ 6,039	\$ 6,258	\$ 6,482
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,791	\$ 6,000	\$ 6,219	\$ 6,443	\$ 6,674
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,885	\$ 7,134	\$ 7,393	\$ 7,661	\$ 7,935
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Saint Helena Unified (66290) - 2022-23 Original Budget

Charts and Graphs

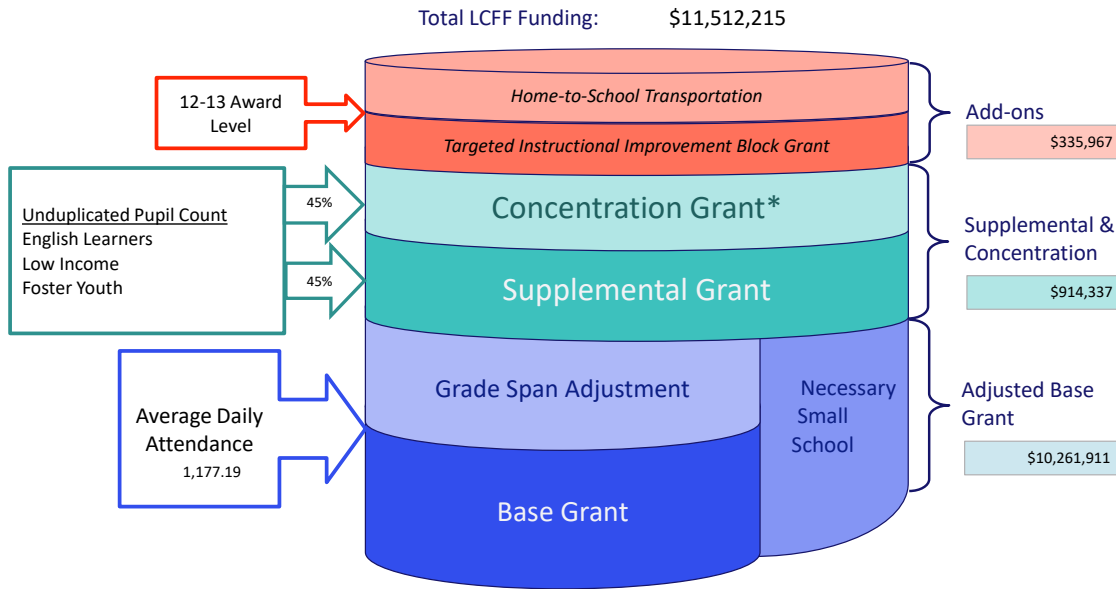
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2020-21

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2020-21		
Base Grant	\$ 9,890,652	1,177.19 ADA	
Grade Span Adjustment	\$ 371,259	\$ 10,261,911	Adjusted Base Grant
Supplemental Grant	\$ 914,337	45%	
Concentration Grant	\$ -	45%	\$ 914,337
Add-ons: Targeted Instructional Improvement Block Grant	\$ 104,087		Supplemental & Concentration
Add-ons: Home-to-School Transportation	\$ 231,880		
Add-ons: Small School District Bus Replacement Program	\$ -		\$ 335,967
Total	\$ 11,512,215		\$ 11,512,215

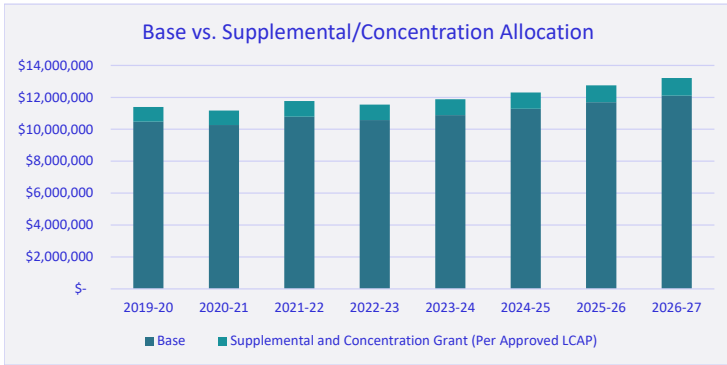


*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

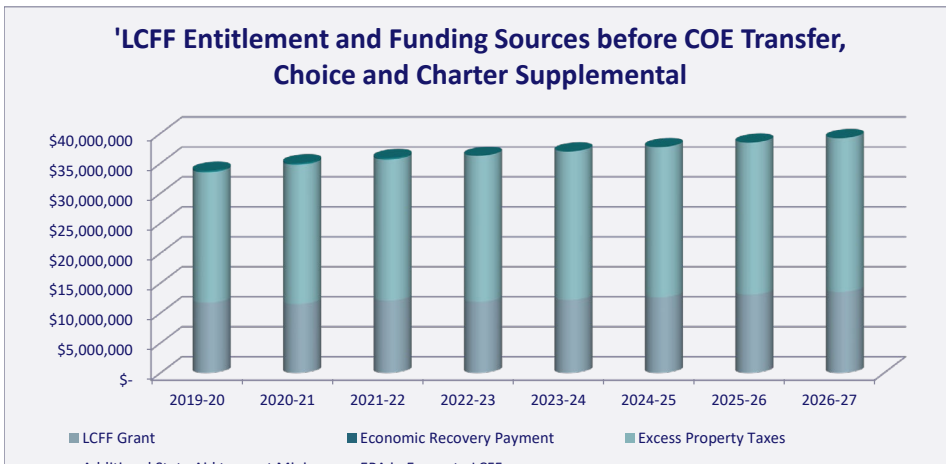
Saint Helena Unified (66290) - 2022-23 Original Budget

Charts and Graphs

Minimum Proportionality Analysis									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,483,793	\$ 10,261,911	\$ 10,782,471	\$ 10,576,717	\$ 10,888,351	\$ 11,284,141	\$ 11,692,394	\$ 12,110,993	
Supplemental and Concentration Grant (Per Approved LCAP)	914,187	914,337	982,715	963,750	988,881	1,024,826	1,061,903	1,099,920	
Total	\$ 11,733,947	\$ 11,512,215	\$ 12,101,153	\$ 11,876,434	\$ 12,213,199	\$ 12,644,934	\$ 13,090,264	\$ 13,546,880	



Funding Sources									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 21,783,053	\$ 23,260,809	\$ 23,533,559	\$ 24,389,344	\$ 24,768,265	\$ 25,066,529	\$ 25,365,798	\$ 25,668,674	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 240,472	\$ 235,438	\$ 235,438	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 11,733,947	\$ 11,512,215	\$ 12,101,153	\$ 11,876,434	\$ 12,213,199	\$ 12,644,934	\$ 13,090,264	\$ 13,546,880	
Total General Purpose Funding	\$ 33,757,472	\$ 35,008,462	\$ 35,870,150	\$ 36,265,778	\$ 36,981,464	\$ 37,711,463	\$ 38,456,062	\$ 39,215,554	

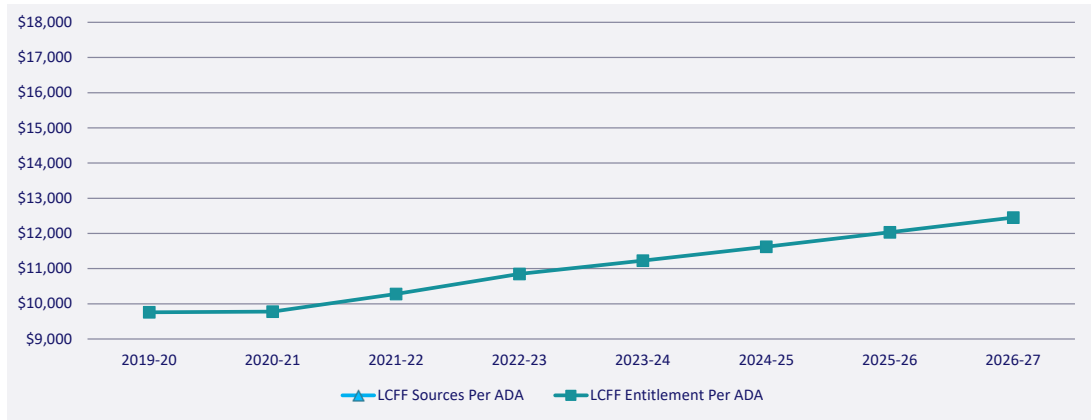


Saint Helena Unified (66290) - 2022-23 Original Budget

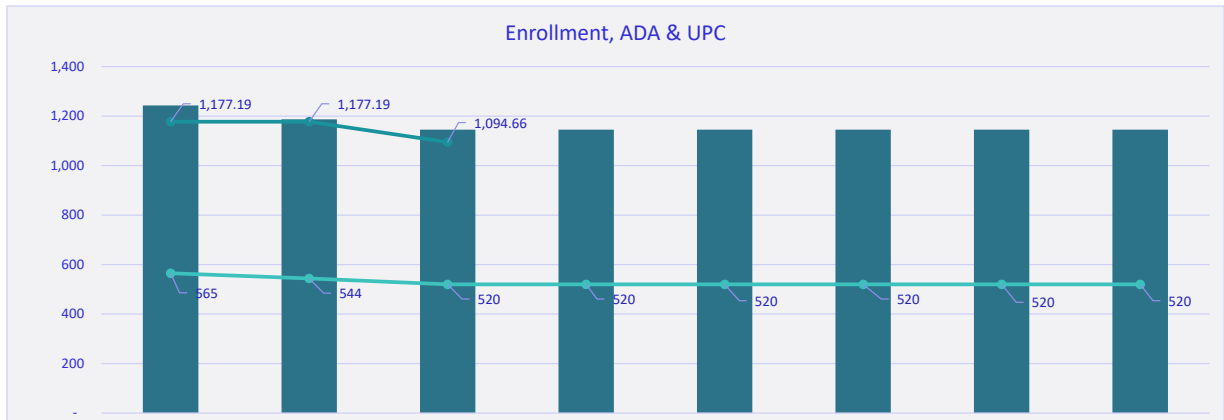
Charts and Graphs

■ Additional State Aid to meet Minimum ■ EPA in Excess to LCFF

LCFF Entitlement per ADA								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA	1,202.36	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99
LCFF Sources per ADA	\$ 28,076.01	\$ 29,739.01	\$ 30,470.99	\$ 33,129.72	\$ 33,990.63	\$ 34,661.59	\$ 35,345.97	\$ 36,044.04
Net Change per ADA		\$ 1,663.00	\$ 731.99	\$ 2,658.72	\$ 860.91	\$ 670.96	\$ 684.38	\$ 698.07
Net Percent Change		5.92%	2.46%	8.73%	2.60%	1.97%	1.97%	1.97%
Estimated LCFF Entitlement per ADA	\$ 9,759.10	\$ 9,779.40	\$ 10,279.69	\$ 10,849.43	\$ 11,225.47	\$ 11,622.29	\$ 12,031.60	\$ 12,451.29
Net Change per ADA		\$ 20.31	\$ 500.29	\$ 569.73	\$ 376.04	\$ 396.82	\$ 409.31	\$ 419.69
Net Percent Change		0.21%	5.12%	5.54%	3.47%	3.53%	3.52%	3.49%

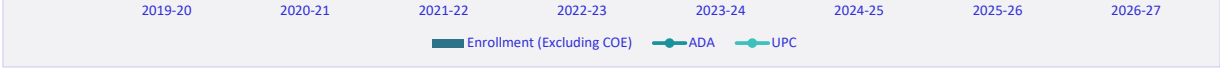


Student Summary								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	1,243	1,187	1,145	1,145	1,145	1,145	1,145	1,145
UPC	565	544	520	520	520	520	520	520
ADA	1,177.19	1,177.19	1,094.66	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99



Saint Helena Unified (66290) - 2022-23 Original Budget

Charts and Graphs



2022-23 BUDGET ADOPTION

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)

Form	Fund	2022-23 Budget Adoption:
01	General Fund/County School Service Fund	Form 01 12,678,558
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17 2,533,021
Total Assigned and Unassigned Ending Fund Balances		15,211,579
District Standard Reserve Level		0
Less District Minimum Recommended Reserve for Economic Uncertainties 3% of General Fund Expenditures/Transfers:		1,236,493
Remaining Balance to Substantiate Need		13,975,086

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund	Descriptions	
O1	Reserve for high-priority deferred maintenance facilities projects (roof/HVAC renovations, etc.)	2,000,000
O1	Reserve for property tax revenue decline (due to wildfires, pandemic, etc.)	500,000
O1	Techology Infrastructure - After Measure B/C Bond funding is spent:	300,000
O1	Technology Devices - Students:	300,000
O1	Future Ready Classrooms Program	300,000
O1	Academic Program Set-Aside - Intervention, Enrichment, Summer School, etc.	300,000
O1	Unexpected Operational Costs (pending litigation, SPED, legal services, etc.)	300,000
O1	Field Trips, Wellness Goals (after Kaiser Grant is spent):	225,000
O1	Site Discretionary/CTE Set-Aside:	200,000
O1	Special Education - Mental Health Support Set-Aside:	75,000
O1	Subtotal, Assigned Reserves:	\$4,500,000
01/17	Current reserve policy is ten percent (10%) of General Fund expenditures (accomplished with use of Special Reserve Fund balance) - Additional 7% needed to achieve 10%:	\$2,885,151
01/17	* District has a goal of achieving a secondary reserve totalling 33% of Property Taxes Over LCAP Minimum:	\$6,589,935
Total of Substantiated Needs		\$13,975,086
Remaining Unsubstantiated Balance		\$0.00

* Property Tax amount over LCAP minimum per-ADA funding in 2022-23: \$24,389,344. 33% of \$24,389,344 = \$8,048,483.52

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,028,495.00	826,367.00	36,854,862.00	36,658,898.00	826,367.00	37,485,265.00	1.7%
2) Federal Revenue		8100-8299	0.00	1,234,317.00	1,234,317.00	0.00	622,538.00	622,538.00	-49.6%
3) Other State Revenue		8300-8599	267,119.00	2,570,754.00	2,837,873.00	267,119.00	1,861,305.00	2,128,424.00	-25.0%
4) Other Local Revenue		8600-8799	131,923.00	472,019.00	603,942.00	87,800.00	125,600.00	213,400.00	-64.7%
5) TOTAL, REVENUES			36,427,537.00	5,103,457.00	41,530,994.00	37,013,817.00	3,435,810.00	40,449,627.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,053,579.00	1,988,553.00	17,042,132.00	15,987,095.00	1,982,974.00	17,970,069.00	5.4%
2) Classified Salaries		2000-2999	3,390,552.00	1,288,343.00	4,678,895.00	3,618,772.00	1,413,684.00	5,032,456.00	7.6%
3) Employee Benefits		3000-3999	7,400,376.00	3,023,720.00	10,424,096.00	8,429,246.00	3,163,461.00	11,592,707.00	11.2%
4) Books and Supplies		4000-4999	1,012,631.00	893,813.00	1,906,444.00	1,204,476.00	505,491.00	1,709,967.00	-10.3%
5) Services and Other Operating Expenditures		5000-5999	3,320,285.00	1,947,886.00	5,268,171.00	3,332,361.00	1,176,877.00	4,509,238.00	-14.4%
6) Capital Outlay		6000-6999	0.00	178,597.00	178,597.00	0.00	50,000.00	50,000.00	-72.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,229,423.00	9,320,912.00	39,550,335.00	32,623,950.00	8,292,487.00	40,916,437.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,198,114.00	(4,217,455.00)	1,980,659.00	4,389,867.00	(4,856,677.00)	(466,810.00)	-123.6%
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	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,890,659.00)	3,890,659.00	0.00	(4,573,114.00)	4,573,114.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,190,659.00)	3,890,659.00	(300,000.00)	(4,873,114.00)	4,573,114.00	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,007,455.00	(326,796.00)	1,680,659.00	(483,247.00)	(283,563.00)	(766,810.00)	-145.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,174,350.00	1,406,271.00	12,580,621.00	13,181,805.00	1,079,475.00	14,261,280.00	13.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			11,174,350.00	1,406,271.00	12,580,621.00	13,181,805.00	1,079,475.00	14,261,280.00	13.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,174,350.00	1,406,271.00	12,580,621.00	13,181,805.00	1,079,475.00	14,261,280.00	13.4%
2) Ending Balance, June 30 (E + F1e)			13,181,805.00	1,079,475.00	14,261,280.00	12,698,558.00	795,912.00	13,494,470.00	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,727.00	0.00	17,727.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,079,475.00	1,079,475.00	0.00	795,912.00	795,912.00	-26.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	4,500,000.00	0.00	4,500,000.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,195,510.00	0.00	1,195,510.00	1,236,493.00	0.00	1,236,493.00	3.4%
Unassigned/Unappropriated Amount		9790	11,948,568.00	0.00	11,948,568.00	6,942,065.00	0.00	6,942,065.00	-41.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	18,154,024.00	(2,338,053.99)	15,815,970.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	14,337.00	14,337.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	3,051.00	3,051.00				
3) Accounts Receivable		9200	0.00	(11,503.00)	(11,503.00)				
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				

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)	
7) Prepaid Expenditures		9330	17,727.00	0.00	17,727.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			18,191,751.00	(2,332,168.99)	15,859,582.01				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,049,750.97	0.00	1,049,750.97				
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	193,875.00	193,875.00				
6) TOTAL, LIABILITIES			1,049,750.97	193,875.00	1,243,625.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,142,000.03	(2,526,043.99)	14,615,956.04				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	625,652.00	0.00	625,652.00	625,652.00	0.00	625,652.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,960.00	0.00	248,960.00	248,960.00	0.00	248,960.00	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	113,417.00	0.00	113,417.00	115,686.00	0.00	115,686.00	2.0%
Timber Yield Tax		8022	663.00	0.00	663.00	0.00	0.00	0.00	-100.0%
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	33,829,167.00	0.00	33,829,167.00	34,505,751.00	0.00	34,505,751.00	2.0%
Unsecured Roll Taxes		8042	1,140,048.00	0.00	1,140,048.00	1,162,849.00	0.00	1,162,849.00	2.0%
Prior Years' Taxes		8043	70,588.00	0.00	70,588.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	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)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,028,495.00	0.00	36,028,495.00	36,658,898.00	0.00	36,658,898.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	826,367.00	826,367.00	0.00	826,367.00	826,367.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,028,495.00	826,367.00	36,854,862.00	36,658,898.00	826,367.00	37,485,265.00	1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	225,286.00	225,286.00	0.00	225,286.00	225,286.00	0.0%
Special Education Discretionary Grants		8182	0.00	10,934.00	10,934.00	0.00	10,934.00	10,934.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		249,577.00	249,577.00		249,577.00	249,577.00	0.0%
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		34,219.00	34,219.00		34,219.00	34,219.00	0.0%
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		29,016.00	29,016.00		29,016.00	29,016.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		19,057.00	19,057.00		19,057.00	19,057.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	666,228.00	666,228.00	0.00	54,449.00	54,449.00	-91.8%
TOTAL, FEDERAL REVENUE			0.00	1,234,317.00	1,234,317.00	0.00	622,538.00	622,538.00	-49.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	29,543.00	29,543.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	54,664.00	0.00	54,664.00	54,664.00	0.00	54,664.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	209,455.00	83,525.00	292,980.00	209,455.00	83,525.00	292,980.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
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	3,000.00	2,457,686.00	2,460,686.00	3,000.00	1,777,780.00	1,780,780.00	-27.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			267,119.00	2,570,754.00	2,837,873.00	267,119.00	1,861,305.00	2,128,424.00	-25.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	24,700.00	0.00	24,700.00	11,800.00	0.00	11,800.00	-52.2%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
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	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	56,223.00	350,019.00	406,242.00	25,000.00	0.00	25,000.00	-93.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		122,000.00	122,000.00		125,600.00	125,600.00	3.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			131,923.00	472,019.00	603,942.00	87,800.00	125,600.00	213,400.00	-64.7%
TOTAL, REVENUES			36,427,537.00	5,103,457.00	41,530,994.00	37,013,817.00	3,435,810.00	40,449,627.00	-2.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,614,301.00	1,344,374.00	13,958,675.00	13,414,828.00	1,329,862.00	14,744,690.00	5.6%
Certificated Pupil Support Salaries		1200	818,553.00	552,169.00	1,370,722.00	884,828.00	557,419.00	1,442,247.00	5.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,620,725.00	92,010.00	1,712,735.00	1,687,439.00	95,693.00	1,783,132.00	4.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,053,579.00	1,988,553.00	17,042,132.00	15,987,095.00	1,982,974.00	17,970,069.00	5.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	294,671.00	877,553.00	1,172,224.00	269,156.00	1,000,878.00	1,270,034.00	8.3%
Classified Support Salaries		2200	1,346,830.00	286,209.00	1,633,039.00	1,461,132.00	288,137.00	1,749,269.00	7.1%
Classified Supervisors' and Administrators' Salaries		2300	274,879.00	98,377.00	373,256.00	389,980.00	98,377.00	488,357.00	30.8%
Clerical, Technical and Office Salaries		2400	1,292,813.00	26,204.00	1,319,017.00	1,313,572.00	26,292.00	1,339,864.00	1.6%
Other Classified Salaries		2900	181,359.00	0.00	181,359.00	184,932.00	0.00	184,932.00	2.0%
TOTAL, CLASSIFIED SALARIES			3,390,552.00	1,288,343.00	4,678,895.00	3,618,772.00	1,413,684.00	5,032,456.00	7.6%
EMPLOYEE BENEFITS									

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)	
STRS		3101-3102	2,545,445.00	1,740,621.00	4,286,066.00	3,086,047.00	1,759,549.00	4,845,596.00	13.1%
PERS		3201-3202	776,243.00	538,756.00	1,314,999.00	922,103.00	593,423.00	1,515,526.00	15.2%
OASDI/Medicare/Alternative		3301-3302	484,358.00	128,337.00	612,695.00	515,487.00	128,955.00	644,442.00	5.2%
Health and Welfare Benefits		3401-3402	2,900,552.00	541,666.00	3,442,218.00	3,139,921.00	612,167.00	3,752,088.00	9.0%
Unemployment Insurance		3501-3502	91,699.00	16,115.00	107,814.00	99,050.00	16,021.00	115,071.00	6.7%
Workers' Compensation		3601-3602	290,288.00	54,674.00	344,962.00	361,926.00	50,563.00	412,489.00	19.6%
OPEB, Allocated		3701-3702	301,091.00	768.00	301,859.00	295,169.00	0.00	295,169.00	-2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,700.00	2,783.00	13,483.00	9,543.00	2,783.00	12,326.00	-8.6%
TOTAL, EMPLOYEE BENEFITS			7,400,376.00	3,023,720.00	10,424,096.00	8,429,246.00	3,163,461.00	11,592,707.00	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	166,819.00	85,525.00	252,344.00	210,570.00	85,525.00	296,095.00	17.3%
Books and Other Reference Materials		4200	46,617.00	9,592.00	56,209.00	46,834.00	0.00	46,834.00	-16.7%
Materials and Supplies		4300	616,719.00	505,511.00	1,122,230.00	745,572.00	338,017.00	1,083,589.00	-3.4%
Noncapitalized Equipment		4400	182,476.00	293,185.00	475,661.00	201,500.00	81,949.00	283,449.00	-40.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,012,631.00	893,813.00	1,906,444.00	1,204,476.00	505,491.00	1,709,967.00	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	130,000.00	130,000.00	0.00	130,000.00	130,000.00	0.0%
Travel and Conferences		5200	103,901.00	21,398.00	125,299.00	113,551.00	21,620.00	135,171.00	7.9%
Dues and Memberships		5300	51,716.00	758.00	52,474.00	50,000.00	500.00	50,500.00	-3.8%
Insurance		5400 - 5450	269,133.00	0.00	269,133.00	269,133.00	0.00	269,133.00	0.0%
Operations and Housekeeping Services		5500	939,254.00	100.00	939,354.00	939,254.00	100.00	939,354.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,805.00	135,155.00	242,960.00	108,414.00	129,600.00	238,014.00	-2.0%
Transfers of Direct Costs		5710	(1,494.00)	1,494.00	0.00	(991.00)	1,000.00	9.00	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,586,925.00	1,657,250.00	3,244,175.00	1,592,955.00	892,357.00	2,485,312.00	-23.4%
Communications		5900	263,045.00	1,731.00	264,776.00	260,045.00	1,700.00	261,745.00	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,320,285.00	1,947,886.00	5,268,171.00	3,332,361.00	1,176,877.00	4,509,238.00	-14.4%
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%

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)	
Buildings and Improvements of Buildings		6200	0.00	5,000.00	5,000.00	0.00	25,000.00	25,000.00	400.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	173,597.00	173,597.00	0.00	25,000.00	25,000.00	-85.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	178,597.00	178,597.00	0.00	50,000.00	50,000.00	-72.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through 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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,229,423.00	9,320,912.00	39,550,335.00	32,623,950.00	8,292,487.00	40,916,437.00	3.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	300,000.00	0.00	300,000.00	250,000.00	0.00	250,000.00	-16.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,890,659.00)	3,890,659.00	0.00	(4,573,114.00)	4,573,114.00	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			(3,890,659.00)	3,890,659.00	0.00	(4,573,114.00)	4,573,114.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,190,659.00)	3,890,659.00	(300,000.00)	(4,873,114.00)	4,573,114.00	(300,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,028,495.00	826,367.00	36,854,862.00	36,658,898.00	826,367.00	37,485,265.00	1.7%
2) Federal Revenue		8100-8299	0.00	1,234,317.00	1,234,317.00	0.00	622,538.00	622,538.00	-49.6%
3) Other State Revenue		8300-8599	267,119.00	2,570,754.00	2,837,873.00	267,119.00	1,861,305.00	2,128,424.00	-25.0%
4) Other Local Revenue		8600-8799	131,923.00	472,019.00	603,942.00	87,800.00	125,600.00	213,400.00	-64.7%
5) TOTAL, REVENUES			36,427,537.00	5,103,457.00	41,530,994.00	37,013,817.00	3,435,810.00	40,449,627.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		18,483,542.00	4,527,077.00	23,010,619.00	20,271,653.00	4,008,807.00	24,280,460.00	5.5%
2) Instruction - Related Services	2000-2999		3,866,390.00	2,090,419.00	5,956,809.00	4,112,124.00	2,035,281.00	6,147,405.00	3.2%
3) Pupil Services	3000-3999		1,630,159.00	957,857.00	2,588,016.00	1,853,262.00	895,771.00	2,749,033.00	6.2%
4) Ancillary Services	4000-4999		451,211.00	21,915.00	473,126.00	391,392.00	0.00	391,392.00	-17.3%
5) Community Services	5000-5999		0.00	307,673.00	307,673.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,143,927.00	45.00	3,143,972.00	3,272,658.00	0.00	3,272,658.00	4.1%
8) Plant Services	8000-8999		2,602,194.00	1,415,926.00	4,018,120.00	2,670,861.00	1,352,628.00	4,023,489.00	0.1%
9) Other Outgo	9000-9999	Except 7600-7699	52,000.00	0.00	52,000.00	52,000.00	0.00	52,000.00	0.0%
10) TOTAL, EXPENDITURES			30,229,423.00	9,320,912.00	39,550,335.00	32,623,950.00	8,292,487.00	40,916,437.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,198,114.00	(4,217,455.00)	1,980,659.00	4,389,867.00	(4,856,677.00)	(466,810.00)	-123.6%
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	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,890,659.00)	3,890,659.00	0.00	(4,573,114.00)	4,573,114.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,190,659.00)	3,890,659.00	(300,000.00)	(4,873,114.00)	4,573,114.00	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,007,455.00	(326,796.00)	1,680,659.00	(483,247.00)	(283,563.00)	(766,810.00)	-145.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,174,350.00	1,406,271.00	12,580,621.00	13,181,805.00	1,079,475.00	14,261,280.00	13.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,174,350.00	1,406,271.00	12,580,621.00	13,181,805.00	1,079,475.00	14,261,280.00	13.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,174,350.00	1,406,271.00	12,580,621.00	13,181,805.00	1,079,475.00	14,261,280.00	13.4%
2) Ending Balance, June 30 (E + F1e)			13,181,805.00	1,079,475.00	14,261,280.00	12,698,558.00	795,912.00	13,494,470.00	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	17,727.00	0.00	17,727.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,079,475.00	1,079,475.00	0.00	795,912.00	795,912.00	-26.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	4,500,000.00	0.00	4,500,000.00	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,195,510.00	0.00	1,195,510.00	1,236,493.00	0.00	1,236,493.00	3.4%
Unassigned/Unappropriated Amount		9790	11,948,568.00	0.00	11,948,568.00	6,942,065.00	0.00	6,942,065.00	-41.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	129,458.00	0.00
5640		141,067.00	141,067.00
6266	Educator Effectiveness, FY 2021-22	320,439.00	250,439.00
6500	Special Education	0.00	150,231.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	13,669.00	13,669.00
6537	Special Ed: Learning Recovery Support	61,511.00	61,511.00
6547	Special Education Early Intervention Preschool Grant	22,074.00	22,074.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	4,543.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	114,793.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,161.00	2,161.00
9010	Other Restricted Local	244,760.00	154,760.00
Total, Restricted Balance		1,079,475.00	795,912.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	0.0%
5) TOTAL, REVENUES			140,000.00	140,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	140,000.00	140,000.00	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			140,000.00	140,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,797.00	110,797.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,797.00	110,797.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,797.00	110,797.00	0.0%
2) Ending Balance, June 30 (E + F1e)			110,797.00	110,797.00	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	110,797.00	110,797.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	110,797.00		
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			110,797.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			110,797.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	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%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	140,000.00	140,000.00	0.0%
TOTAL, REVENUES			140,000.00	140,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	140,000.00	140,000.00	0.0%
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			140,000.00	140,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			140,000.00	140,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	0.0%
5) TOTAL, REVENUES			140,000.00	140,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		140,000.00	140,000.00	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			140,000.00	140,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,797.00	110,797.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,797.00	110,797.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,797.00	110,797.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			110,797.00	110,797.00	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	110,797.00	110,797.00	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
8210	Student Activity Funds	110,797.00	110,797.00
Total, Restricted Balance		110,797.00	110,797.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,027.00	26,027.00	0.0%
5) TOTAL, REVENUES			26,027.00	26,027.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,027.00	26,027.00	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			26,027.00	26,027.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135.00	135.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135.00	135.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135.00	135.00	0.0%
2) Ending Balance, June 30 (E + F1e)			135.00	135.00	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	135.00	135.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	967.96		
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			967.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			967.96		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
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%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,027.00	26,027.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,027.00	26,027.00	0.0%
TOTAL, REVENUES			26,027.00	26,027.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,027.00	26,027.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,027.00	26,027.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,027.00	26,027.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,027.00	26,027.00	0.0%
5) TOTAL, REVENUES			26,027.00	26,027.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		26,027.00	26,027.00	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			26,027.00	26,027.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135.00	135.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135.00	135.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135.00	135.00	0.0%
2) Ending Balance, June 30 (E + F1e)			135.00	135.00	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	135.00	135.00	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	760,000.00	775,000.00	2.0%
3) Other State Revenue		8300-8599	52,627.00	52,627.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			820,627.00	835,627.00	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	398,616.00	431,371.00	8.2%
3) Employee Benefits		3000-3999	217,409.00	275,428.00	26.7%
4) Books and Supplies		4000-4999	253,334.00	303,834.00	19.9%
5) Services and Other Operating Expenditures		5000-5999	42,401.00	43,302.00	2.1%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			921,760.00	1,063,935.00	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,133.00)	(228,308.00)	125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	250,000.00	-16.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	250,000.00	-16.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,867.00	21,692.00	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217.00	199,084.00	91,643.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217.00	199,084.00	91,643.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217.00	199,084.00	91,643.8%
2) Ending Balance, June 30 (E + F1e)			199,084.00	220,776.00	10.9%
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	192,952.00	214,644.00	11.2%
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	6,132.00	6,132.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	181,548.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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			181,548.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			181,548.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	760,000.00	775,000.00	2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			760,000.00	775,000.00	2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	52,627.00	52,627.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,627.00	52,627.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,000.00	3,000.00	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%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			820,627.00	835,627.00	1.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	297,774.00	328,008.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	100,842.00	103,363.00	2.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			398,616.00	431,371.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,239.00	112,588.00	32.1%
OASDI/Medicare/Alternative		3301-3302	28,463.00	34,442.00	21.0%
Health and Welfare Benefits		3401-3402	95,870.00	119,474.00	24.6%
Unemployment Insurance		3501-3502	1,860.00	2,157.00	16.0%
Workers' Compensation		3601-3602	5,977.00	6,767.00	13.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			217,409.00	275,428.00	26.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,500.00	27,000.00	1.9%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.0%
Food		4700	222,834.00	272,834.00	22.4%
TOTAL, BOOKS AND SUPPLIES			253,334.00	303,834.00	19.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,901.00	2,802.00	47.4%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	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	15,500.00	15,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,401.00	43,302.00	2.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			921,760.00	1,063,935.00	15.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	300,000.00	250,000.00	-16.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	250,000.00	-16.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	250,000.00	-16.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	760,000.00	775,000.00	2.0%
3) Other State Revenue		8300-8599	52,627.00	52,627.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			820,627.00	835,627.00	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		915,760.00	1,057,935.00	15.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,000.00	6,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			921,760.00	1,063,935.00	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,133.00)	(228,308.00)	125.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	250,000.00	-16.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			300,000.00	250,000.00	-16.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,867.00	21,692.00	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217.00	199,084.00	91,643.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217.00	199,084.00	91,643.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217.00	199,084.00	91,643.8%
2) Ending Balance, June 30 (E + F1e)			199,084.00	220,776.00	10.9%
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	192,952.00	214,644.00	11.2%
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	6,132.00	6,132.00	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)	165,000.00	179,065.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	18,658.00	18,658.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	9,249.00	16,876.00
9010	Other Restricted Local	45.00	45.00
Total, Restricted Balance		192,952.00	214,644.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	50,000.00	New
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	50,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	(47,000.00)	-1,666.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	50,000.00	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	50,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	503,530.00	506,530.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,530.00	506,530.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,530.00	506,530.00	0.6%
2) Ending Balance, June 30 (E + F1e)			506,530.00	509,530.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	506,530.00	509,530.00	0.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	506,569.04		
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			506,569.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			506,569.04		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	50,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	50,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	50,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	50,000.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	50,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	50,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,000.00	(47,000.00)	-1,666.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	50,000.00	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	50,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	503,530.00	506,530.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,530.00	506,530.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,530.00	506,530.00	0.6%
2) Ending Balance, June 30 (E + F1e)			506,530.00	509,530.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	506,530.00	509,530.00	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	30,000.00	-25.0%
5) TOTAL, REVENUES			40,000.00	30,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	30,000.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	3,300,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(3,300,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	(3,270,000.00)	-8,275.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,763,021.00	5,803,021.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,763,021.00	5,803,021.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,763,021.00	5,803,021.00	0.7%
2) Ending Balance, June 30 (E + F1e)			5,803,021.00	2,533,021.00	-56.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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	5,803,021.00	2,533,021.00	-56.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,797,802.92		
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			5,797,802.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			5,797,802.92		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	30,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	30,000.00	-25.0%
TOTAL, REVENUES			40,000.00	30,000.00	-25.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,300,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,300,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(3,300,000.00)	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	30,000.00	-25.0%
5) TOTAL, REVENUES			40,000.00	30,000.00	-25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,000.00	30,000.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	3,300,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(3,300,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	(3,270,000.00)	-8,275.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,763,021.00	5,803,021.00	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,763,021.00	5,803,021.00	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,763,021.00	5,803,021.00	0.7%
2) Ending Balance, June 30 (E + F1e)			5,803,021.00	2,533,021.00	-56.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	5,803,021.00	2,533,021.00	-56.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,577.00	220,577.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,577.00	220,577.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,577.00	220,577.00	0.9%
2) Ending Balance, June 30 (E + F1e)			220,577.00	222,577.00	0.9%
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	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	220,577.00	222,577.00	0.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	219,896.56		
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			219,896.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			219,896.56		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,577.00	220,577.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,577.00	220,577.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,577.00	220,577.00	0.9%
2) Ending Balance, June 30 (E + F1e)			220,577.00	222,577.00	0.9%
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	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	220,577.00	222,577.00	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,993.00	6,600.00	-5.6%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	45,000.00	-10.0%
6) Capital Outlay		6000-6999	211,036.00	223,400.00	5.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			268,029.00	275,000.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(263,429.00)	(270,400.00)	2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(263,429.00)	(270,400.00)	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,189.00	276,760.00	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,189.00	276,760.00	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,189.00	276,760.00	-48.8%
2) Ending Balance, June 30 (E + F1e)			276,760.00	6,360.00	-97.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	276,760.00	6,360.00	-97.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	384,773.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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			384,773.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(.01)		
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			(.01)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			384,773.35		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

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			4,600.00	4,600.00	0.0%
TOTAL, REVENUES			4,600.00	4,600.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	4,993.00	4,600.00	-7.9%
TOTAL, BOOKS AND SUPPLIES			6,993.00	6,600.00	-5.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	45,000.00	-10.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	45,000.00	-10.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	211,036.00	223,400.00	5.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			211,036.00	223,400.00	5.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			268,029.00	275,000.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		268,029.00	275,000.00	2.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			268,029.00	275,000.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(263,429.00)	(270,400.00)	2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(263,429.00)	(270,400.00)	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,189.00	276,760.00	-48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,189.00	276,760.00	-48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,189.00	276,760.00	-48.8%
2) Ending Balance, June 30 (E + F1e)			276,760.00	6,360.00	-97.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	276,760.00	6,360.00	-97.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	276,760.00	6,360.00
Total, Restricted Balance		276,760.00	6,360.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,040.00	130,000.00	-60.2%
5) TOTAL, REVENUES			327,040.00	130,000.00	-60.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	6,000.00	0.0%
6) Capital Outlay		6000-6999	99,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			105,000.00	6,000.00	-94.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			222,040.00	124,000.00	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,040.00	124,000.00	-44.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,300,563.00	1,522,603.00	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,300,563.00	1,522,603.00	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,300,563.00	1,522,603.00	17.1%
2) Ending Balance, June 30 (E + F1e)			1,522,603.00	1,646,603.00	8.1%
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	1,522,603.00	1,646,603.00	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,611,920.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,611,920.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,611,920.82		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
		8575	0.00	0.00	0.0%
Homeowners' Exemptions					
		8576	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8590	0.00	0.00	0.0%
All Other State Revenue					
			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		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					
		8631	0.00	0.00	0.0%
Interest					
		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
		8681	322,040.00	125,000.00	-61.2%
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			327,040.00	130,000.00	-60.2%
TOTAL, REVENUES			327,040.00	130,000.00	-60.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	6,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	6,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	99,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,000.00	6,000.00	-94.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,040.00	130,000.00	-60.2%
5) TOTAL, REVENUES			327,040.00	130,000.00	-60.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		105,000.00	6,000.00	-94.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			105,000.00	6,000.00	-94.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			222,040.00	124,000.00	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			222,040.00	124,000.00	-44.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,300,563.00	1,522,603.00	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,300,563.00	1,522,603.00	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,300,563.00	1,522,603.00	17.1%
2) Ending Balance, June 30 (E + F1e)			1,522,603.00	1,646,603.00	8.1%
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	1,522,603.00	1,646,603.00	8.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,522,603.00	1,646,603.00
Total, Restricted Balance		1,522,603.00	1,646,603.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,000.00	1,015,000.00	663.2%
5) TOTAL, REVENUES			133,000.00	1,015,000.00	663.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	0.0%
6) Capital Outlay		6000-6999	146,910.00	146,910.00	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			166,910.00	166,910.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,910.00)	848,090.00	-2,601.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,300,000.00	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	3,300,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,910.00)	4,148,090.00	-12,332.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,559.00	1,979,649.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,013,559.00	1,979,649.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,013,559.00	1,979,649.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			1,979,649.00	6,127,739.00	209.5%
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	301,921.00	1,155,011.00	282.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,677,728.00	4,972,728.00	196.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,135,548.54		
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			2,135,548.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	.57		
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			.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,135,547.97		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	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	118,000.00	1,000,000.00	747.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133,000.00	1,015,000.00	663.2%
TOTAL, REVENUES			133,000.00	1,015,000.00	663.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	96,910.00	96,910.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			146,910.00	146,910.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			166,910.00	166,910.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	3,300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,300,000.00	New
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	3,300,000.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,000.00	1,015,000.00	663.2%
5) TOTAL, REVENUES			133,000.00	1,015,000.00	663.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		166,910.00	166,910.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			166,910.00	166,910.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(33,910.00)	848,090.00	-2,601.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,300,000.00	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	3,300,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(33,910.00)	4,148,090.00	-12,332.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,559.00	1,979,649.00	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,013,559.00	1,979,649.00	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,013,559.00	1,979,649.00	-1.7%
2) Ending Balance, June 30 (E + F1e)			1,979,649.00	6,127,739.00	209.5%
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	301,921.00	1,155,011.00	282.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,677,728.00	4,972,728.00	196.4%
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	301,921.00	1,155,011.00
Total, Restricted Balance		301,921.00	1,155,011.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

1,087.99
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	1,202	1,177	
	Charter School			
	Total ADA	1,202	1,177	2.1%
Second Prior Year (2020-21)	District Regular	1,177	1,129	
	Charter School			
	Total ADA	1,177	1,129	4.1%
First Prior Year (2021-22)	District Regular	1,088	1,088	
	Charter School		0	
	Total ADA	1,088	1,088	0.0%
Budget Year (2022-23)	District Regular	1,088		
	Charter School	0		
	Total ADA	1,088		

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)

Flat enrollment/ADA used in projections. district is in declining enrollment. Demographic study completed April, 2022 will be used for future projections.

1b. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

See above comments.

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):

1,088.0

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	1,267	1,243		
	Charter School				
	Total Enrollment	1,267	1,243	1.9%	Not Met
Second Prior Year (2020-21)	District Regular	1,242	1,187		
	Charter School				
	Total Enrollment	1,242	1,187	4.4%	Not Met
First Prior Year (2021-22)	District Regular	1,187	1,145		
	Charter School				

	Total Enrollment	1,187	1,145	3.5%	Not Met
Budget Year (2022-23)					
	District Regular	1,145			
	Charter School				
	Total Enrollment	1,145			

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)

Prior year enrollment used for projections. Beginning with the 2022-23 First Interim Report, an enrollment study prepared in April, 2022 will be used.

- 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)

See comment under 1a above.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	1,177	1,243	94.7%
	Charter School		0	
	Total ADA/Enrollment	1,177	1,243	
Second Prior Year (2020-21)	District Regular	1,129	1,187	95.1%
	Charter School	0		
	Total ADA/Enrollment	1,129	1,187	
First Prior Year (2021-22)	District Regular	1,088	1,145	95.0%
	Charter School			
	Total ADA/Enrollment	1,088	1,145	

Historical Average Ratio:

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

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	1,088	1,145	95.0%	Met
	Charter School	0			
	Total ADA/Enrollment	1,088	1,145		
1st Subsequent Year (2023-24)	District Regular	1,088	1,145	95.0%	Met
	Charter School				
	Total ADA/Enrollment	1,088	1,145		
2nd Subsequent Year (2024-25)	District Regular	1,088	1,145	95.0%	Met
	Charter School				
	Total ADA/Enrollment	1,088	1,145		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,087.99	1,087.99	1,087.99	1,087.99
b. Prior Year ADA (Funded)		1,087.99	1,087.99	1,087.99
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		0.0%	0.0%	0.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	35,153,883.00	35,784,286.00	36,499,972.00	37,229,971.00
Percent Change from Previous Year		1.79%	2.00%	2.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		0.79% to 2.79%	1.00% to 3.00%	1.00% to 3.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	36,028,495.00	36,658,898.00		0.00
District's Projected Change in LCFF Revenue:		1.75%	(100.00%)	0.00%
Basic Aid Standard		0.79% to 2.79%	1.00% to 3.00%	1.00% to 3.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Property tax revenue growth projections have been uncertain for the out-years due to the pandemic and local wildfires.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Third Prior Year (2019-20)	24,104,687.19	28,093,572.39
Second Prior Year (2020-21)	24,282,932.30	28,281,662.14	85.9%
First Prior Year (2021-22)	25,844,507.00	30,229,423.00	85.5%
Historical Average Ratio:			85.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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%
	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	28,035,113.00	32,623,950.00	
1st Subsequent Year (2023-24)	27,697,401.00	32,273,985.00	85.8%	
2nd Subsequent Year (2024-25)	28,334,199.00	32,999,917.00	85.9%	

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):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	1,234,317.00		
Budget Year (2022-23)	622,538.00	(49.56%)	Yes

1st Subsequent Year (2023-24)	2,506,834.00	302.68%	Yes
2nd Subsequent Year (2024-25)	568,089.00	(77.34%)	Yes

Explanation:
(required if Yes)

Reduction of \$611,779 for ESSER II funding. in 2022-23. Budgeting of ESSER III funds in the amount of \$1,938,745 and decrease of (\$54,449) in remaining ESSER II funds in 2023-24. Decrease for all ESSER III funds in 2024-25.

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

First Prior Year (2021-22)	2,837,873.00		
Budget Year (2022-23)	2,128,424.00	(25.00%)	Yes
1st Subsequent Year (2023-24)	2,080,545.00	(2.25%)	No
2nd Subsequent Year (2024-25)	2,080,545.00	0.00%	No

Explanation:
(required if Yes)

Reduction of one-time funding, e.g. Res. 2600,6266,6537,6546, 6547,7028,7029,7425,and 7426 in 2022-23.

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

First Prior Year (2021-22)	603,942.00		
Budget Year (2022-23)	213,400.00	(64.67%)	Yes
1st Subsequent Year (2023-24)	87,800.00	(58.86%)	Yes
2nd Subsequent Year (2024-25)	87,800.00	0.00%	No

Explanation:
(required if Yes)

Local revenues are budgeted as recieved.

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

First Prior Year (2021-22)	1,906,444.00		
Budget Year (2022-23)	1,709,967.00	(10.31%)	Yes
1st Subsequent Year (2023-24)	1,514,003.00	(11.46%)	Yes
2nd Subsequent Year (2024-25)	1,492,843.00	(1.40%)	No

Explanation:
(required if Yes)

Budget reduced in 2022-23 for one-time expenses. aligned with restricted revenues.

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

First Prior Year (2021-22)	5,268,171.00		
Budget Year (2022-23)	4,509,238.00	(14.41%)	Yes
1st Subsequent Year (2023-24)	4,522,933.00	.30%	No
2nd Subsequent Year (2024-25)	4,260,259.00	(5.81%)	Yes

Explanation:
(required if Yes)

Budgets reduced in 2022-23 and 2024-25 to align with planned spending of restricted resources.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	4,676,132.00		
Budget Year (2022-23)	2,964,362.00	(36.61%)	Not Met
1st Subsequent Year (2023-24)	4,675,179.00	57.71%	Not Met
2nd Subsequent Year (2024-25)	2,736,434.00	(41.47%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	7,174,615.00		
Budget Year (2022-23)	6,219,205.00	(13.32%)	Not Met
1st Subsequent Year (2023-24)	6,036,936.00	(2.93%)	Met
2nd Subsequent Year (2024-25)	5,753,102.00	(4.70%)	Met

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

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

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

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

Reduction of \$611,779 for ESSER II funding. in 2022-23. Budgeting of ESSER III funds in the amount of \$1,938,745 and decrease of (\$54,449) in remaining ESSER II funds in 2023-24. Decrease for all ESSER III funds in 2024-25.

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

Reduction of one-time funding, e.g. Res. 2600,6266,6537,6546, 6547,7028,7029,7425,and 7426 in 2022-23.

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

Local revenues are budgeted as recieved.

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)

Budget reduced in 2022-23 for one-time expenses. aligned with restricted revenues.

if NOT met)

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Budgets reduced in 2022-23 and 2024-25 to align with planned spending of restricted resources.

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

39,511,168.00

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

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

c. Net Budgeted Expenditures and Other Financing Uses

39,511,168.00	1,185,335.04	1,352,628.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,831,651.11	6,918,751.39	6,998,531.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,093,967.73	6,338,219.68	11,948,568.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	11,925,618.84	13,256,971.07	18,947,099.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,401,213.58	38,529,295.72	39,850,335.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	37,401,213.58	38,529,295.72	39,850,335.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	31.9%	34.4%	47.5%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		10.6%	11.5%	15.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	1,141,370.89	30,175,617.39	N/A	Met
Second Prior Year (2020-21)	2,107,767.12	29,988,804.29	N/A	Met
First Prior Year (2021-22)	2,007,455.00	30,529,423.00	N/A	Met
Budget Year (2022-23) (Information only)	(483,247.00)	32,923,950.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	6,530,246.00	7,925,211.76	N/A	Met
Second Prior Year (2020-21)	8,744,212.00	9,066,582.65	N/A	Met
First Prior Year (2021-22)	10,243,820.00	11,174,350.00	N/A	Met
Budget Year (2022-23) (Information only)	13,181,805.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,088	1,088	1,088
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,216,437.00	42,478,574.00	41,575,203.00

2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	41,216,437.00	42,478,574.00	41,575,203.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,236,493.11	1,274,357.22	1,247,256.09
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,236,493.11	1,274,357.22	1,247,256.09

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,236,493.00	1,272,248.00	1,231,840.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,942,065.00	6,935,554.00	6,988,003.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,533,021.00	2,533,021.00	2,533,021.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,711,579.00	10,740,823.00	10,752,864.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.99%	25.29%	25.86%
District's Reserve Standard (Section 10B, Line 7):	1,236,493.11	1,274,357.22	1,247,256.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2021-22)	(3,890,659.00)			
Budget Year (2022-23)	(4,573,114.00)	682,455.00	17.5%	Not Met
1st Subsequent Year (2023-24)	(4,573,114.00)	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	(4,573,114.00)	0.00	0.0%	Met

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

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

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

First Prior Year (2021-22)	300,000.00			
Budget Year (2022-23)	300,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	709,000.00	409,000.00	136.3%	Not Met
2nd Subsequent Year (2024-25)	730,270.00	21,270.00	3.0%	Met

1d. **Impact of Capital Projects**

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

No

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

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

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

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

Explanation:

(required if NOT met)

Contributions in 2021-22 are projected lower due to reducing budgets at year-end based on planned spending.

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

Explanation:

(required if NOT met)

Transfer of \$300,000 to Fund 40 is added to the budget beginning in 2023-24 to support facilities needs.

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)

Transfer of \$300,000 to Fund 40 is added to the budget beginning in 2023-24 to support facilities needs.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					0
Certificates of Participation					

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:

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
	237,862

4. OPEB Liabilities

Data must be entered.

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

6,257,609.00
188,861.00
6,068,748.00
Actuarial
Jun 30, 2021

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00		
295,169.00		
245,169.00		
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)

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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

--	--	--	--

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	95.8	95.8	95.8	95.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 16, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 16, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 16, 2022

4. Period covered by the agreement:

Begin Date:	Jul 01, 2022		End Date:	Jun 30, 2025
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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)?

Yes		
-----	--	--

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")

\$184,650	1% ongoing increase	
	Wages is SHTA's re-opener in 2023-24 and 2024-25	

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

LCFF Sources will be used to support the 1% ongoing salary increase. In addition, a 3% off-schedule salary payment was negotiated for 2022-23 only, using LCFF sources. Total cost of 1% ongoing and 3% off-schedule in 2022-23 only is estimated at \$738,600.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes		

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes		
-----	--	--

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

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

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

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

Yes		
Yes		

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	53.6	56	56	56

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:
- 3. Per Government Code Section 3547.5(c), was a budget revision adopted

to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: [] End Date: []

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits [62,220]

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

7. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes		

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	17	18	18	18

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		23729		
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

--

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	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)

A3: 2022-23 First Interim Report will be based on Enrollment study completed April, 2022. A6: District pays up to the Kaiser cap for single, two-party, or family. A9: Current superintendent is retiring 06.30.2022.

End of School District Budget Criteria and Standards Review

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,025.63	1,025.63	1,025.63	1,025.63	1,025.63	1,025.63
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	62.36	62.36	62.36	62.36	62.36	62.36
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99	1,087.99
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	202,134.00		202,134.00			202,134.00
Work in Progress	37,053.00		37,053.00			37,053.00
Total capital assets not being depreciated	239,187.00	0.00	239,187.00	0.00	0.00	239,187.00
Capital assets being depreciated:						
Land Improvements	114,369,966.00		114,369,966.00			114,369,966.00
Buildings	14,033,651.00		14,033,651.00			14,033,651.00
Equipment	2,447,196.00		2,447,196.00			2,447,196.00
Total capital assets being depreciated	130,850,813.00	0.00	130,850,813.00	0.00	0.00	130,850,813.00
Accumulated Depreciation for:						
Land Improvements	(6,277,014.00)		(6,277,014.00)			(6,277,014.00)
Buildings	(41,705,358.00)		(41,705,358.00)			(41,705,358.00)
Equipment	(2,049,220.00)		(2,049,220.00)			(2,049,220.00)
Total accumulated depreciation	(50,031,592.00)	0.00	(50,031,592.00)	0.00	0.00	(50,031,592.00)
Total capital assets being depreciated, net excluding lease assets	80,819,221.00	0.00	80,819,221.00	0.00	0.00	80,819,221.00
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	81,058,408.00	0.00	81,058,408.00	0.00	0.00	81,058,408.00
Business-Type Activities:						
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			12,818,183.03	11,754,555.96	8,505,238.73	5,139,189.23	2,025,571.51	2,675,794.72	16,042,577.71	13,359,553.35
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		90,346.00	90,346.00	151,850.00	90,346.00		61,503.00	36,139.00	45,625.00
Property Taxes	8020-8079						3,904,751.04	16,191,094.13	275,367.94	1,027,772.59
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		9,114.76	72,249.32		37,379.51			188,704.64	(24,659.64)
Other State Revenue	8300-8599			0.00	58,182.44	56,385.51	92,502.09	240,637.43	275,590.56	(146,286.83)
Other Local Revenue	8600-8799		4,189.64	(1,130.96)	68,673.41	6,390.70	18,177.88	38,506.00	3,483.03	28,731.15
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			103,650.40	161,464.36	278,705.85	190,501.72	4,015,431.01	16,531,740.56	779,285.17	931,182.27
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		266,471.00	1,590,073.00	1,576,409.00	1,595,476.00	1,625,809.00	1,574,134.00	1,638,594.00	1,600,612.00
Classified Salaries	2000-2999		228,989.95	423,994.98	407,943.69	415,128.09	464,521.02	414,554.61	414,164.94	454,132.89
Employee Benefits	3000-3999		263,404.00	870,166.00	859,843.00	833,192.00	874,333.00	881,451.00	894,269.00	936,612.00
Books and Supplies	4000-4999		78,053.73	262,114.93	102,502.74	91,752.30	99,470.35	69,470.39	167,396.39	127,201.90
Services	5000-5999		330,358.79	259,603.37	448,056.92	367,022.33	245,292.11	225,347.57	347,885.20	256,229.07
Capital Outlay	6000-6599		0.00	4,829.31		1,548.72	5,782.32			1,506.78
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629				250,000.00		50,000.00			
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,167,277.47	3,410,781.59	3,644,755.35	3,304,119.44	3,365,207.80	3,164,957.57	3,462,309.53	3,376,294.64
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,063,627.07)	(3,249,317.23)	(3,366,049.50)	(3,113,617.72)	650,223.21	13,366,782.99	(2,683,024.36)	(2,445,112.37)
F. ENDING CASH (A + E)			11,754,555.96	8,505,238.73	5,139,189.23	2,025,571.51	2,675,794.72	16,042,577.71	13,359,553.35	10,914,440.98
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			10,914,440.98	9,151,282.73	18,144,079.50	15,157,126.72				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		109,214.00	45,625.00	9,765.00	143,853.00	0.00		874,612.00	874,612.00
Property Taxes	8020-8079		1,223,847.08	12,066,185.48	240,176.95	855,090.78	0.00		35,784,285.99	35,784,286.00
Miscellaneous Funds	8080-8099		187,737.95		99,365.44	539,263.61			826,367.00	826,367.00
Federal Revenue	8100-8299		(6,292.37)	(89,246.20)	7,316.73	427,971.25			622,538.00	622,538.00
Other State Revenue	8300-8599		44,188.15	113,497.07	466,725.47	927,002.11			2,128,424.00	2,128,424.00
Other Local Revenue	8600-8799		37,022.26	9,356.29	0.00				213,399.40	213,400.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979				0.00				0.00	0.00
TOTAL RECEIPTS			1,595,717.07	12,145,417.64	823,349.59	2,893,180.75	0.00	0.00	40,449,626.39	40,449,627.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,586,967.00	1,573,333.00	1,562,547.00	1,779,644.00	0.00		17,970,069.00	17,970,069.00
Classified Salaries	2000-2999		411,676.97	414,030.13	488,021.53	495,297.00			5,032,455.80	5,032,456.00
Employee Benefits	3000-3999		880,322.00	879,142.00	884,993.00	2,534,980.00			11,592,707.00	11,592,707.00
Books and Supplies	4000-4999		128,627.56	72,751.45	119,355.15	391,270.10			1,709,966.99	1,709,967.00
Services	5000-5999		351,281.79	197,990.95	688,454.91	791,715.00			4,509,238.01	4,509,238.00
Capital Outlay	6000-6599			5,107.73	25,196.39	6,028.75			50,000.00	50,000.00
Other Outgo	7000-7499			10,265.61	41,734.39				52,000.00	52,000.00
Interfund Transfers Out	7600-7629								300,000.00	300,000.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			3,358,875.32	3,152,620.87	3,810,302.37	5,998,934.85	0.00	0.00	41,216,436.80	41,216,437.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			(1,763,158.25)	8,992,796.77	(2,986,952.78)	(3,105,754.10)	0.00	0.00	(766,810.41)	(766,810.00)
F. ENDING CASH (A + E)			9,151,282.73	18,144,079.50	15,157,126.72	12,051,372.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									12,051,372.62	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			12,051,372.62	11,098,945.78	7,928,575.18	4,151,696.21	1,083,656.07	1,621,225.98	15,190,377.47	13,223,535.84
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		90,346.00	90,346.00	151,850.00	90,346.00		61,503.00	36,139.00	45,625.00
Property Taxes	8020-8079						3,967,115.48	16,449,688.96	279,765.96	1,044,187.58
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		36,703.30	290,933.34		150,519.67			759,875.24	(99,299.36)
Other State Revenue	8300-8599				56,873.63	55,117.12	90,421.25	235,224.28	269,391.13	(142,996.10)
Other Local Revenue	8600-8799		1,723.76	(465.31)	28,254.57	2,629.35	7,479.00	15,842.92	1,433.04	11,820.97
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			128,773.06	380,814.03	236,978.20	298,612.14	4,065,015.73	16,762,259.16	1,346,604.37	859,338.09
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		210,430.00	1,601,444.00	1,587,034.00	1,607,121.00	1,638,999.00	1,584,693.00	1,584,693.00	1,584,693.00
Classified Salaries	2000-2999		234,165.98	433,578.86	417,164.75	424,511.55	475,020.94	423,925.11	440,145.00	440,145.00
Employee Benefits	3000-3999		225,490.00	875,676.00	864,614.00	836,056.00	880,140.00	887,769.00	961,408.00	961,408.00
Books and Supplies	4000-4999		78,341.90	263,082.63	102,881.17	92,091.04	99,837.59	69,726.86	91,127.00	91,127.00
Services	5000-5999		332,772.02	261,499.74	451,329.92	369,703.38	247,083.94	226,993.70	236,073.00	395,242.00
Capital Outlay	6000-6599			115,903.40		37,169.31	46,927.68			
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629				590,833.33		139,436.67			
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,081,199.90	3,551,184.63	4,013,857.17	3,366,652.28	3,527,445.82	3,193,107.67	3,313,446.00	3,472,615.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(952,426.84)	(3,170,370.60)	(3,776,878.97)	(3,068,040.14)	537,569.91	13,569,151.49	(1,966,841.63)	(2,613,276.91)
F. ENDING CASH (A + E)			11,098,945.78	7,928,575.18	4,151,696.21	1,083,656.07	1,621,225.98	15,190,377.47	13,223,535.84	10,610,258.93
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			10,610,258.93	8,711,077.78	17,207,780.58	14,515,122.37				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		109,214.00	45,625.00	9,765.00	143,853.00			874,612.00	874,612.00
Property Taxes	8020-8079		1,243,393.66	12,258,899.65	244,012.92	868,747.80			36,355,812.01	36,355,812.00
Miscellaneous Funds	8080-8099		187,737.95		99,365.44	539,263.61			826,367.00	826,367.00
Federal Revenue	8100-8299		(25,338.11)	(359,376.30)	29,462.97	1,723,353.25			2,506,834.00	2,506,834.00
Other State Revenue	8300-8599		43,194.14	110,943.95	456,226.46	906,149.16			2,080,545.02	2,080,545.00
Other Local Revenue	8600-8799		15,232.21	3,849.50					87,800.01	87,800.00
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			1,573,433.85	12,059,941.80	838,832.79	4,181,366.82	0.00	0.00	42,731,970.04	42,731,970.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,584,693.00	1,584,693.00	1,584,693.00	1,755,125.00			17,908,311.00	17,908,311.00
Classified Salaries	2000-2999		440,145.00	440,145.00	440,145.00	440,145.00			5,049,237.19	5,049,238.00
Employee Benefits	3000-3999		961,408.00	961,408.00	961,411.00	2,505,494.00			11,882,282.00	11,882,282.00
Books and Supplies	4000-4999		91,127.00	181,751.00	150,000.00	181,750.00			1,492,843.19	1,492,843.00
Services	5000-5999		395,242.00	395,242.00	395,242.00	340,821.00	213,214.30		4,260,459.00	4,260,259.00
Capital Outlay	6000-6599								200,000.39	200,000.00
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								730,270.00	730,270.00
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			3,472,615.00	3,563,239.00	3,531,491.00	5,223,335.00	213,214.30	0.00	41,523,402.77	41,523,203.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			(1,899,181.15)	8,496,702.80	(2,692,658.21)	(1,041,968.18)	(213,214.30)	0.00	1,208,567.27	1,208,767.00
F. ENDING CASH (A + E)			8,711,077.78	17,207,780.58	14,515,122.37	13,473,154.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									13,259,939.89	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,042,132.00	301	0.00	303	17,042,132.00	305	7,494.00		307	17,034,638.00	309
2000 - Classified Salaries	4,678,895.00	311	0.00	313	4,678,895.00	315	92,676.00		317	4,586,219.00	319
3000 - Employee Benefits	10,424,096.00	321	301,859.00	323	10,122,237.00	325	71,092.00		327	10,051,145.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,906,444.00	331	0.00	333	1,906,444.00	335	357,349.00		337	1,549,095.00	339
5000 - Services . . . & 7300 - Indirect Costs	5,268,171.00	341	565,450.00	343	4,702,721.00	345	675,125.00		347	4,027,596.00	349
TOTAL					38,452,429.00	365	TOTAL			37,248,693.00	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	13,483.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		20,213,985.00
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)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	20,213,985.00	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 41372.54	
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)55	
2. Percentage spent by this district (Part II, Line 15)54	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)01	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	37,248,693.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	271,915.46	

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	17,970,069.00	301	0.00	303	17,970,069.00	305	0.00		307	17,970,069.00	309		
2000 - Classified Salaries	5,032,456.00	311	0.00	313	5,032,456.00	315	117,127.00		317	4,915,329.00	319		
3000 - Employee Benefits	11,592,707.00	321	295,169.00	323	11,297,538.00	325	86,391.00		327	11,211,147.00	329		
4000 - Books, Supplies Equip Replace. (6500)	1,709,967.00	331	25,000.00	333	1,684,967.00	335	359,687.00		337	1,325,280.00	339		
5000 - Services. . . & 7300 - Indirect Costs	4,509,238.00	341	250,805.00	343	4,258,433.00	345	526,309.00		347	3,732,124.00	349		
TOTAL					40,243,463.00	365	TOTAL					39,153,949.00	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	14,654,568.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,270,034.00	380
3. STRS.	3101 & 3102	2,840,787.00	382
4. PERS.	3201 & 3202	385,063.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	312,505.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,238,144.00	385
7. Unemployment Insurance.	3501 & 3502	85,266.00	390
8. Workers' Compensation Insurance.	3601 & 3602	317,003.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	12,326.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		22,115,696.00	395
12. Less: Teacher and Instructional Aide Salaries and			

Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	22,115,696.00	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 41372.56	
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)55	
2. Percentage spent by this district (Part II, Line 15)56	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	39,153,949.00	
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
Governmental Activities:							
General Obligation Bonds Payable	66,151,574.00		66,151,574.00	0.00	1,616,053.00	64,535,521.00	
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	32,481,987.00		32,481,987.00	3,444,732.00		35,926,719.00	
Total/Net OPEB Liability	5,647,716.00		5,647,716.00	421,032.00	0.00	6,068,748.00	
Compensated Absences Payable	37,589.00		37,589.00		5,713.00	31,876.00	
Governmental activities long-term liabilities	104,318,866.00	0.00	104,318,866.00	3,865,764.00	1,621,766.00	106,562,864.00	0.00
Business-Type Activities:							
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	39,850,335.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,988,820.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	307,673.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	117,782.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	300,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	257,777.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				983,232.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	101,133.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				36,979,416.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,087.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				33,988.75

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.)	34,458,795.33	28,013.69
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)	34,458,795.33	28,013.69
B. Required effort (Line A.2 times 90%)	31,012,915.80	25,212.32
C. Current year expenditures (Line I.E and Line II.B)	36,979,416.00	33,988.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
None	0.00	0.00
None	0.00	0.00
None	0.00	0.00
None	0.00	0.00
None	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,136,758.00
- 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.

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) 30,706,506.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,902,214.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	351,755.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	142,905.29
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,426,874.29
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,426,874.29

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,993,369.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,826,809.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,582,484.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	473,126.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	307,673.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	859,958.00
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)	45.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,719,399.72
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)	140,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	26,027.00
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)	688,926.00
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)	37,617,816.72

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)

6.45%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

6.45%

Part IV - Carry-forward Adjustment

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

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

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

2,426,874.29

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

1. Carry-forward adjustment from the second prior year

129,695.28

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.78%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.78%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

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

0.00

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

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

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

not applicable

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

not applicable

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

not applicable

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

1

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

Option 2 or Option 3 is selected)

0.00

Approved indirect cost rate: 7.78%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	235,626.00		0.00	235,626.00
2. State Lottery Revenue	8560	209,455.00		83,525.00	292,980.00
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)		445,081.00	0.00	83,525.00	528,606.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,494.00		0.00	7,494.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	845.00		0.00	845.00
4. Books and Supplies	4000-4999	212,116.00		83,525.00	295,641.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	60,348.00			60,348.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		280,803.00	0.00	83,525.00	364,328.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	164,278.00	0.00	0.00	164,278.00
D. COMMENTS:					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,658,898.00	1.56%	37,230,424.00	1.96%	37,960,423.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	267,119.00	0.00%	267,119.00	0.00%	267,119.00
4. Other Local Revenues	8600-8799	87,800.00	0.00%	87,800.00	0.00%	87,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,573,114.00)	0.00%	(4,573,114.00)	0.00%	(4,573,114.00)
6. Total (Sum lines A1 thru A5c)		32,440,703.00	1.76%	33,012,229.00	2.21%	33,742,228.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,987,095.00		15,592,230.00
b. Step & Column Adjustment				319,742.00		311,845.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(714,607.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,987,095.00	-2.47%	15,592,230.00	2.00%	15,904,075.00
2. Classified Salaries						
a. Base Salaries				3,618,772.00		3,691,147.00
b. Step & Column Adjustment				72,375.00		73,823.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,618,772.00	2.00%	3,691,147.00	2.00%	3,764,970.00
3. Employee Benefits	3000-3999	8,429,246.00	-0.18%	8,414,024.00	2.98%	8,665,154.00
4. Books and Supplies	4000-4999	1,204,476.00	-5.42%	1,139,157.00	1.97%	1,161,598.00
5. Services and Other Operating Expenditures	5000-5999	3,332,361.00	1.59%	3,385,427.00	1.97%	3,452,120.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	136.33%	709,000.00	3.00%	730,270.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,923,950.00	0.18%	32,982,985.00	2.27%	33,730,187.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(483,247.00)		29,244.00		12,041.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,181,805.00		12,698,558.00		12,727,802.00
2. Ending Fund Balance (Sum lines C and D1)		12,698,558.00		12,727,802.00		12,739,843.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,500,000.00		4,500,000.00		4,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,236,493.00		1,272,248.00		1,231,840.00
2. Unassigned/Unappropriated	9790	6,942,065.00		6,935,554.00		6,988,003.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,698,558.00		12,727,802.00		12,739,843.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,236,493.00		1,272,248.00		1,231,840.00
c. Unassigned/Unappropriated	9790	6,942,065.00		6,935,554.00		6,988,003.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,533,021.00		2,533,021.00		2,533,021.00
c. Unassigned/Unappropriated	9790	2533021.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		10,711,579.00		10,740,823.00		10,752,864.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)
See 2022-23 Original Budget - Board documents for all assumptions.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	826,367.00	0.00%	826,367.00	0.00%	826,367.00
2. Federal Revenues	8100-8299	622,538.00	302.68%	2,506,834.00	-77.34%	568,089.00
3. Other State Revenues	8300-8599	1,861,305.00	-2.57%	1,813,426.00	0.00%	1,813,426.00
4. Other Local Revenues	8600-8799	125,600.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,573,114.00	0.00%	4,573,114.00	0.00%	4,573,114.00
6. Total (Sum lines A1 thru A5c)		8,008,924.00	21.36%	9,719,741.00	-19.95%	7,780,996.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,982,974.00		2,062,976.00
b. Step & Column Adjustment				39,659.00		41,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				40,343.00		(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,982,974.00	4.03%	2,062,976.00	-2.85%	2,004,236.00
2. Classified Salaries						
a. Base Salaries				1,413,684.00		1,455,165.00
b. Step & Column Adjustment				28,274.00		29,103.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,207.00		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,413,684.00	2.93%	1,455,165.00	-11.74%	1,284,268.00
3. Employee Benefits	3000-3999	3,163,461.00	3.21%	3,265,096.00	-1.47%	3,217,128.00
4. Books and Supplies	4000-4999	505,491.00	-25.85%	374,846.00	-11.63%	331,245.00
5. Services and Other Operating Expenditures	5000-5999	1,176,877.00	-3.35%	1,137,506.00	-28.96%	808,139.00
6. Capital Outlay	6000-6999	50,000.00	2,300.00%	1,200,000.00	-83.33%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		8,292,487.00	14.51%	9,495,589.00	-17.38%	7,845,016.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(283,563.00)		224,152.00		(64,020.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,079,475.00		795,912.00		1,020,064.00
2. Ending Fund Balance (Sum lines C and D1)		795,912.00		1,020,064.00		956,044.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	795,912.00		1,020,064.00		956,044.00
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)		795,912.00		1,020,064.00		956,044.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
See 2022-23 Original Budget - board documents for full assumptions.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	37,485,265.00	1.52%	38,056,791.00	1.92%	38,786,790.00
2. Federal Revenues	8100-8299	622,538.00	302.68%	2,506,834.00	-77.34%	568,089.00
3. Other State Revenues	8300-8599	2,128,424.00	-2.25%	2,080,545.00	0.00%	2,080,545.00
4. Other Local Revenues	8600-8799	213,400.00	-58.86%	87,800.00	0.00%	87,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,449,627.00	5.64%	42,731,970.00	-2.83%	41,523,224.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,970,069.00		17,655,206.00
b. Step & Column Adjustment				359,401.00		353,105.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(674,264.00)		(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,970,069.00	-1.75%	17,655,206.00	1.43%	17,908,311.00
2. Classified Salaries						
a. Base Salaries				5,032,456.00		5,146,312.00
b. Step & Column Adjustment				100,649.00		102,926.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,207.00		(200,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,032,456.00	2.26%	5,146,312.00	-1.89%	5,049,238.00
3. Employee Benefits	3000-3999	11,592,707.00	0.75%	11,679,120.00	1.74%	11,882,282.00
4. Books and Supplies	4000-4999	1,709,967.00	-11.46%	1,514,003.00	-1.40%	1,492,843.00
5. Services and Other Operating Expenditures	5000-5999	4,509,238.00	0.30%	4,522,933.00	-5.81%	4,260,259.00
6. Capital Outlay	6000-6999	50,000.00	2,300.00%	1,200,000.00	-83.33%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	136.33%	709,000.00	3.00%	730,270.00
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)		41,216,437.00	3.06%	42,478,574.00	-2.13%	41,575,203.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(766,810.00)		253,396.00		(51,979.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,261,280.00		13,494,470.00		13,747,866.00
2. Ending Fund Balance (Sum lines C and D1)		13,494,470.00		13,747,866.00		13,695,887.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	795,912.00		1,020,064.00		956,044.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,500,000.00		4,500,000.00		4,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,236,493.00		1,272,248.00		1,231,840.00
2. Unassigned/Unappropriated	9790	6,942,065.00		6,935,554.00		6,988,003.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,494,470.00		13,747,866.00		13,695,887.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,236,493.00		1,272,248.00		1,231,840.00
c. Unassigned/Unappropriated	9790	6,942,065.00		6,935,554.00		6,988,003.00
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	2,533,021.00		2,533,021.00		2,533,021.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,711,579.00		10,740,823.00		10,752,864.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.99%		25.29%		25.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<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>						
		1,087.99		1,087.99		1,087.99
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		41,216,437.00		42,478,574.00		41,575,203.00
<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>						
		41,216,437.00		42,478,574.00		41,575,203.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		1,236,493.11		1,274,357.22		1,247,256.09
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		1,236,493.11		1,274,357.22		1,247,256.09
<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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	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	3,300,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 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					3,300,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
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	0.00	0.00	0.00	0.00	3,600,000.00	3,600,000.00		

IMPORT CHECKS

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resource at year-end close.		
01-5640-0-0000-0000-9791	5640	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resource at year-end close.		
01-5640-0-0000-0000-979Z	5640	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resource at year-end close.		

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5640-0-0000-0000-9740	01	5640	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resources at year-end close.			
01-5640-0-0000-0000-9791	01	5640	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resources at year-end close.			
01-5640-0-0000-0000-979Z	01	5640	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resources at year-end close.			

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5640-0-0000-0000-9740	5640	9740	\$141,067.00
Explanation: Resource 5640 is no longer valid. The fund balance will be journaled to a local resource at year-end close.			

IMPORT CHECKS

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
08-0000-0-0000-0000-9110 Explanation: Will be reconciled at year-end close.	08	0000	(\$110,797.00)
08-0000-0-0000-0000-9120 Explanation: Will be reconciled at year-end close.	08	0000	\$110,797.00
08-0000-0-0000-0000-9790 Explanation: Will be reconciled at year-end close.	08	0000	\$0.00

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01 Explanation: Will be reconciled at year-end close.	3327	9200	(\$8,982.00)
01 Explanation: Will be reconciled at year-end close.	4127	9200	(\$2,521.00)