

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:

(Website) 4750
Place: Date Ave. La Mesa,
CA

(Website) 4750 Date Ave. La
Mesa, CA

Date: June 02, 2022

Date: June 07, 2022

Time: 06:00 PM

Adoption Date: June 15, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Seth Boomgarden

Telephone: (619) 668-5700 ext. 6404

Title: Director of Fiscal
Services

E-mail: seth.boomgarden@lmsv.sd.net

Criteria and Standards Review Summary

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

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

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
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?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as- you-go?		X
S7b	Other Self- insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 15, 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	
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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	115,293,401.00	820,032.00	116,113,433.00	110,053,861.00	731,057.00	110,784,918.00	-4.6%
2) Federal Revenue		8100-8299	3.00	32,856,515.51	32,856,518.51	3.00	11,140,027.39	11,140,030.39	-66.1%
3) Other State Revenue		8300-8599	1,938,584.05	21,772,138.85	23,710,722.90	1,984,416.16	22,477,620.86	24,462,037.02	3.2%
4) Other Local Revenue		8600-8799	2,187,924.36	8,694,697.52	10,882,621.88	1,486,920.50	10,139,914.09	11,626,834.59	6.8%
5) TOTAL, REVENUES			119,419,912.41	64,143,383.88	183,563,296.29	113,525,200.66	44,488,619.34	158,013,820.00	-13.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,652,285.97	37,652,615.82	67,304,901.79	45,818,772.95	20,458,588.54	66,277,361.49	-1.5%
2) Classified Salaries		2000-2999	14,471,416.78	14,215,294.99	28,686,711.77	16,329,271.10	17,173,043.20	33,502,314.30	16.8%
3) Employee Benefits		3000-3999	22,086,642.76	21,488,929.78	43,575,572.54	23,118,363.53	21,584,496.64	44,702,860.17	2.6%
4) Books and Supplies		4000-4999	3,085,249.90	3,566,498.63	6,651,748.53	4,316,495.77	7,063,483.14	11,379,978.91	71.1%
5) Services and Other Operating Expenditures		5000-5999	8,426,792.98	4,469,403.17	12,896,196.15	8,506,732.52	3,412,638.76	11,919,371.28	-7.6%
6) Capital Outlay		6000-6999	150,603.65	3,329,835.58	3,480,439.23	188,590.00	1,108,434.97	1,297,024.97	-62.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	398,216.60	0.00	398,216.60	84,830.88	0.00	84,830.88	-78.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(546,573.25)	312,291.77	(234,281.48)	(575,612.99)	304,092.27	(271,520.72)	15.9%
9) TOTAL, EXPENDITURES			77,724,635.39	85,034,869.74	162,759,505.13	97,787,443.76	71,104,777.52	168,892,221.28	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,695,277.02	(20,891,485.86)	20,803,791.16	15,737,756.90	(26,616,158.18)	(10,878,401.28)	-152.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	81,230.00	0.00	81,230.00	81,243.00	0.00	81,243.00	0.0%
b) Transfers Out		7600-7629	(1,947,000.00)	0.00	(1,947,000.00)	45,000.00	0.00	45,000.00	-102.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,358,286.02)	22,358,286.02	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,330,056.02)	22,358,286.02	2,028,230.00	(24,133,456.93)	24,169,699.93	36,243.00	-98.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,365,221.00	1,466,800.16	22,832,021.16	(8,395,700.03)	(2,446,458.25)	(10,842,158.28)	-147.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,048,072.05	3,352,528.15	24,400,600.20	42,413,293.05	4,819,328.31	47,232,621.36	93.6%

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)	
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)			21,048,072.05	3,352,528.15	24,400,600.20	42,413,293.05	4,819,328.31	47,232,621.36	93.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,048,072.05	3,352,528.15	24,400,600.20	42,413,293.05	4,819,328.31	47,232,621.36	93.6%
2) Ending Balance, June 30 (E + F1e)			42,413,293.05	4,819,328.31	47,232,621.36	34,017,593.02	2,372,870.06	36,390,463.08	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	60,900.00	0.00	60,900.00	60,900.00	0.00	60,900.00	0.0%
Stores		9712	154,465.00	0.00	154,465.00	154,465.00	0.00	154,465.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,819,328.31	4,819,328.31	0.00	2,372,870.06	2,372,870.06	-50.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	34,157,302.80	0.00	34,157,302.80	25,355,367.02	0.00	25,355,367.02	-25.8%
Declining Enrollment	0000	9760	34,157,302.80		34,157,302.80			0.00	
Declining Enrollment	0000	9760			0.00	25,355,367.02		25,355,367.02	
d) Assigned									
Other Assignments		9780	3,216,250.10	0.00	3,216,250.10	3,378,744.00	0.00	3,378,744.00	5.1%
Board Required 5% Reserve	0000	9780	3,216,250.10		3,216,250.10			0.00	
Board Required 5% Reserve	0000	9780			0.00	3,378,744.00		3,378,744.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,824,375.15	0.00	4,824,375.15	5,068,117.00	0.00	5,068,117.00	5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	58,751,239.00	0.00	58,751,239.00	59,881,678.00	0.00	59,881,678.00	1.9%
Education Protection Account State Aid - Current Year		8012	20,022,332.00	0.00	20,022,332.00	13,141,781.00	0.00	13,141,781.00	-34.4%
State Aid - Prior Years		8019	(1,077,764.00)	0.00	(1,077,764.00)	(300,000.00)	0.00	(300,000.00)	-72.2%
Tax Relief Subventions									
Homeowners' Exemptions		8021	202,409.00	0.00	202,409.00	202,409.00	0.00	202,409.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

Description Resource Codes Object Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	36,029,292.00	0.00	36,029,292.00	36,029,292.00	0.00	36,029,292.00	0.0%
Unsecured Roll Taxes		8042	954,242.00	0.00	954,242.00	954,242.00	0.00	954,242.00	0.0%
Prior Years' Taxes		8043	14,808.00	0.00	14,808.00	14,808.00	0.00	14,808.00	0.0%
Supplemental Taxes		8044	1,662,617.00	0.00	1,662,617.00	1,662,617.00	0.00	1,662,617.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(220,234.00)	0.00	(220,234.00)	(220,234.00)	0.00	(220,234.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	753,180.00	0.00	753,180.00	753,180.00	0.00	753,180.00	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			117,092,121.00	0.00	117,092,121.00	112,119,773.00	0.00	112,119,773.00	-4.2%
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	(1,798,720.00)	0.00	(1,798,720.00)	(2,065,912.00)	0.00	(2,065,912.00)	14.9%
Property Taxes Transfers		8097	0.00	820,032.00	820,032.00	0.00	731,057.00	731,057.00	-10.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			115,293,401.00	820,032.00	116,113,433.00	110,053,861.00	731,057.00	110,784,918.00	-4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,637,243.23	2,637,243.23	0.00	2,478,856.00	2,478,856.00	-6.0%
Special Education Discretionary Grants		8182	0.00	793,668.00	793,668.00	0.00	283,140.00	283,140.00	-64.3%
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	3.00	0.00	3.00	3.00	0.00	3.00	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	26,074.00	26,074.00	0.00	23,770.00	23,770.00	-8.8%
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		3,140,357.40	3,140,357.40		2,501,788.35	2,501,788.35	-20.3%
Title I, Part D, Local Delinquent Programs	3025	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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		586,269.49	586,269.49		359,383.00	359,383.00	-38.7%
Title III, Part A, Immigrant Student Program	4201	8290		31,632.00	31,632.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		346,811.85	346,811.85		221,445.00	221,445.00	-36.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		767,316.35	767,316.35		229,750.00	229,750.00	-70.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	24,527,143.19	24,527,143.19	0.00	5,041,895.04	5,041,895.04	-79.4%
TOTAL, FEDERAL REVENUE			3.00	32,856,515.51	32,856,518.51	3.00	11,140,027.39	11,140,030.39	-66.1%
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	808,674.00	808,674.00	0.00	808,674.00	808,674.00	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	103,875.00	103,875.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	367,852.00	0.00	367,852.00	340,806.16	0.00	340,806.16	-7.4%
Lottery - Unrestricted and Instructional Materials		8560	1,550,532.05	606,441.93	2,156,973.98	1,543,610.00	615,550.00	2,159,160.00	0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
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		72,157.09	72,157.09		71,014.00	71,014.00	-1.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		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	20,200.00	20,180,990.83	20,201,190.83	100,000.00	20,982,382.86	21,082,382.86	4.4%
TOTAL, OTHER STATE REVENUE			1,938,584.05	21,772,138.85	23,710,722.90	1,984,416.16	22,477,620.86	24,462,037.02	3.2%
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	50,000.00	50,000.00	0.00	50,000.00	50,000.00	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	1,694.87	0.00	1,694.87	600.00	0.00	600.00	-64.6%
Leases and Rentals		8650	30,000.00	0.00	30,000.00	15,000.00	0.00	15,000.00	-50.0%
Interest		8660	219,190.00	0.00	219,190.00	200,000.00	0.00	200,000.00	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	359,651.93	1,339,336.09	1,698,988.02	402,482.50	1,339,336.09	1,741,818.59	2.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	6,160.00	0.00	6,160.00	7,700.00	0.00	7,700.00	25.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,571,227.56	105,292.43	1,676,519.99	861,138.00	174,000.00	1,035,138.00	-38.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		7,200,069.00	7,200,069.00		8,576,578.00	8,576,578.00	19.1%
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			2,187,924.36	8,694,697.52	10,882,621.88	1,486,920.50	10,139,914.09	11,626,834.59	6.8%
TOTAL, REVENUES			119,419,912.41	64,143,383.88	183,563,296.29	113,525,200.66	44,488,619.34	158,013,820.00	-13.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,705,132.84	29,662,725.94	52,367,858.78	39,921,657.72	12,624,533.33	52,546,191.05	0.3%
Certificated Pupil Support Salaries		1200	851,784.25	6,614,329.70	7,466,113.95	686,794.23	6,844,661.21	7,531,455.44	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,791,220.10	1,306,407.19	7,097,627.29	5,015,945.00	989,394.00	6,005,339.00	-15.4%
Other Certificated Salaries		1900	304,148.78	69,152.99	373,301.77	194,376.00	0.00	194,376.00	-47.9%
TOTAL, CERTIFICATED SALARIES			29,652,285.97	37,652,615.82	67,304,901.79	45,818,772.95	20,458,588.54	66,277,361.49	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	120,600.77	6,626,328.10	6,746,928.87	15,133.11	8,987,942.07	9,003,075.18	33.4%
Classified Support Salaries		2200	4,883,474.91	4,045,679.12	8,929,154.03	5,557,056.64	2,447,702.54	8,004,759.18	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	1,683,546.43	270,505.59	1,954,052.02	1,725,573.00	249,145.77	1,974,718.77	1.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	6,322,670.17	1,050,236.50	7,372,906.67	6,892,806.64	864,587.14	7,757,393.78	5.2%
Other Classified Salaries		2900	1,461,124.50	2,222,545.68	3,683,670.18	2,138,701.71	4,623,665.68	6,762,367.39	83.6%
TOTAL, CLASSIFIED SALARIES			14,471,416.78	14,215,294.99	28,686,711.77	16,329,271.10	17,173,043.20	33,502,314.30	16.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,253,557.71	10,470,581.83	17,724,139.54	7,890,714.88	10,209,618.65	18,100,333.53	2.1%
PERS		3201-3202	2,971,046.85	2,536,372.68	5,507,419.53	3,085,578.75	3,061,581.72	6,147,160.47	11.6%
OASDI/Medicare/Alternativ e		3301-3302	1,760,438.41	1,240,209.79	3,000,648.20	1,765,799.53	1,394,551.44	3,160,350.97	5.3%
Health and Welfare Benefits		3401-3402	6,341,686.64	5,671,607.72	12,013,294.36	6,660,881.36	5,370,476.85	12,031,358.21	0.2%
Unemployment Insurance		3501-3502	297,385.69	169,368.43	466,754.12	283,174.28	169,285.84	452,460.12	-3.1%
Workers' Compensation		3601-3602	1,224,662.22	725,177.01	1,949,839.23	1,088,992.73	651,375.57	1,740,368.30	-10.7%
OPEB, Allocated		3701-3702	1,773,933.64	0.00	1,773,933.64	1,871,578.00	0.00	1,871,578.00	5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	463,931.60	675,612.32	1,139,543.92	471,644.00	727,606.57	1,199,250.57	5.2%
TOTAL, EMPLOYEE BENEFITS			22,086,642.76	21,488,929.78	43,575,572.54	23,118,363.53	21,584,496.64	44,702,860.17	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,268.18	277,058.78	279,326.96	1,607,120.43	1,151,041.57	2,758,162.00	887.4%
Books and Other Reference Materials		4200	52,027.52	38,543.30	90,570.82	500.00	0.00	500.00	-99.4%
Materials and Supplies		4300	2,582,119.55	2,900,129.32	5,482,248.87	2,302,725.34	4,703,066.57	7,005,791.91	27.8%
Noncapitalized Equipment		4400	448,834.65	350,767.23	799,601.88	406,150.00	1,209,375.00	1,615,525.00	102.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,085,249.90	3,566,498.63	6,651,748.53	4,316,495.77	7,063,483.14	11,379,978.91	71.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	135,346.09	164,605.02	299,951.11	155,700.00	155,609.16	311,309.16	3.8%
Dues and Memberships		5300	44,616.29	0.00	44,616.29	68,523.75	1,000.00	69,523.75	55.8%
Insurance		5400 - 5450	1,832,347.56	0.00	1,832,347.56	1,405,468.00	0.00	1,405,468.00	-23.3%
Operations and Housekeeping Services		5500	3,895,063.04	0.00	3,895,063.04	4,117,110.94	0.00	4,117,110.94	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	461,932.70	180,830.19	642,762.89	491,700.00	154,500.00	646,200.00	0.5%
Transfers of Direct Costs		5710	(91,710.08)	91,710.08	0.00	(103,310.00)	103,310.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(481,110.22)	(53,920.00)	(535,030.22)	(478,051.95)	372,124.00	(105,927.95)	-80.2%
Professional/Consulting Services and Operating Expenditures		5800	2,215,342.01	4,057,684.52	6,273,026.53	2,432,181.78	2,616,095.60	5,048,277.38	-19.5%
Communications		5900	414,965.59	28,493.36	443,458.95	417,410.00	10,000.00	427,410.00	-3.6%

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, SERVICES AND OTHER OPERATING EXPENDITURES			8,426,792.98	4,469,403.17	12,896,196.15	8,506,732.52	3,412,638.76	11,919,371.28	-7.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	13,579.78	195,443.00	209,022.78	0.00	200,000.00	200,000.00	-4.3%
Buildings and Improvements of Buildings		6200	0.00	80,000.00	80,000.00	0.00	183,000.00	183,000.00	128.8%
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	106,552.25	3,054,392.58	3,160,944.83	151,090.00	725,434.97	876,524.97	-72.3%
Equipment Replacement		6500	30,471.62	0.00	30,471.62	37,500.00	0.00	37,500.00	23.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,603.65	3,329,835.58	3,480,439.23	188,590.00	1,108,434.97	1,297,024.97	-62.7%
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	15,000.00	0.00	15,000.00	18,000.00	0.00	18,000.00	20.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	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	15,394.82	0.00	15,394.82	1,460.69	0.00	1,460.69	-90.5%
Other Debt Service - Principal		7439	367,821.78	0.00	367,821.78	65,370.19	0.00	65,370.19	-82.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			398,216.60	0.00	398,216.60	84,830.88	0.00	84,830.88	-78.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(312,291.77)	312,291.77	0.00	(304,092.27)	304,092.27	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(234,281.48)	0.00	(234,281.48)	(271,520.72)	0.00	(271,520.72)	15.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(546,573.25)	312,291.77	(234,281.48)	(575,612.99)	304,092.27	(271,520.72)	15.9%
TOTAL, EXPENDITURES			77,724,635.39	85,034,869.74	162,759,505.13	97,787,443.76	71,104,777.52	168,892,221.28	3.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	81,230.00	0.00	81,230.00	81,243.00	0.00	81,243.00	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			81,230.00	0.00	81,230.00	81,243.00	0.00	81,243.00	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	53,000.00	0.00	53,000.00	45,000.00	0.00	45,000.00	-15.1%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	(2,000,000.00)	0.00	(2,000,000.00)	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			(1,947,000.00)	0.00	(1,947,000.00)	45,000.00	0.00	45,000.00	-102.3%
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									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(22,358,286.02)	22,358,286.02	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,358,286.02)	22,358,286.02	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(20,330,056.02)	22,358,286.02	2,028,230.00	(24,133,456.93)	24,169,699.93	36,243.00	-98.2%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	115,293,401.00	820,032.00	116,113,433.00	110,053,861.00	731,057.00	110,784,918.00	-4.6%
2) Federal Revenue		8100-8299	3.00	32,856,515.51	32,856,518.51	3.00	11,140,027.39	11,140,030.39	-66.1%
3) Other State Revenue		8300-8599	1,938,584.05	21,772,138.85	23,710,722.90	1,984,416.16	22,477,620.86	24,462,037.02	3.2%
4) Other Local Revenue		8600-8799	2,187,924.36	8,694,697.52	10,882,621.88	1,486,920.50	10,139,914.09	11,626,834.59	6.8%
5) TOTAL, REVENUES			119,419,912.41	64,143,383.88	183,563,296.29	113,525,200.66	44,488,619.34	158,013,820.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	39,679,482.06	57,180,334.37	96,859,816.43	59,712,414.43	37,989,822.85	97,702,237.28	0.9%
2) Instruction - Related Services	2000-2999		12,839,281.76	3,233,265.95	16,072,547.71	13,413,300.73	2,572,362.27	15,985,663.00	-0.5%
3) Pupil Services	3000-3999		5,639,258.14	13,691,198.91	19,330,457.05	5,793,077.49	11,698,636.28	17,491,713.77	-9.5%
4) Ancillary Services	4000-4999		325,713.69	12,973.71	338,687.40	462,141.00	11,845.30	473,986.30	39.9%
5) Community Services	5000-5999		21,157.58	3,227,018.24	3,248,175.82	21,300.00	13,304,687.27	13,325,987.27	310.3%
6) Enterprise	6000-6999		21,288.18	35,104.65	56,392.83	80,421.99	0.00	80,421.99	42.6%
7) General Administration	7000-7999		9,550,909.80	680,714.54	10,231,624.34	8,727,241.83	565,195.55	9,292,437.38	-9.2%
8) Plant Services	8000-8999		9,238,223.91	6,974,259.37	16,212,483.28	9,492,715.41	4,962,228.00	14,454,943.41	-10.8%
9) Other Outgo	9000-9999		409,320.27	0.00	409,320.27	84,830.88	0.00	84,830.88	-79.3%
10) TOTAL, EXPENDITURES			77,724,635.39	85,034,869.74	162,759,505.13	97,787,443.76	71,104,777.52	168,892,221.28	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,695,277.02	(20,891,485.86)	20,803,791.16	15,737,756.90	(26,616,158.18)	(10,878,401.28)	-152.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	81,230.00	0.00	81,230.00	81,243.00	0.00	81,243.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	(1,947,000.00)	0.00	(1,947,000.00)	45,000.00	0.00	45,000.00	-102.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,358,286.02)	22,358,286.02	0.00	(24,169,699.93)	24,169,699.93	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,330,056.02)	22,358,286.02	2,028,230.00	(24,133,456.93)	24,169,699.93	36,243.00	-98.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,365,221.00	1,466,800.16	22,832,021.16	(8,395,700.03)	(2,446,458.25)	(10,842,158.28)	-147.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,048,072.05	3,352,528.15	24,400,600.20	42,413,293.05	4,819,328.31	47,232,621.36	93.6%

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)			21,048,072.05	3,352,528.15	24,400,600.20	42,413,293.05	4,819,328.31	47,232,621.36	93.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,048,072.05	3,352,528.15	24,400,600.20	42,413,293.05	4,819,328.31	47,232,621.36	93.6%
2) Ending Balance, June 30 (E + F1e)			42,413,293.05	4,819,328.31	47,232,621.36	34,017,593.02	2,372,870.06	36,390,463.08	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	60,900.00	0.00	60,900.00	60,900.00	0.00	60,900.00	0.0%
Stores		9712	154,465.00	0.00	154,465.00	154,465.00	0.00	154,465.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,819,328.31	4,819,328.31	0.00	2,372,870.06	2,372,870.06	-50.8%
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	34,157,302.80	0.00	34,157,302.80	25,355,367.02	0.00	25,355,367.02	-25.8%
Declining Enrollment	0000	9760	34,157,302.80		34,157,302.80			0.00	
Declining Enrollment	0000	9760			0.00	25,355,367.02		25,355,367.02	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,216,250.10	0.00	3,216,250.10	3,378,744.00	0.00	3,378,744.00	5.1%
Board Required 5% Reserve	0000	9780	3,216,250.10		3,216,250.10			0.00	
Board Required 5% Reserve	0000	9780			0.00	3,378,744.00		3,378,744.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,824,375.15	0.00	4,824,375.15	5,068,117.00	0.00	5,068,117.00	5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3182	ESSA: School Improvement Funding for LEAs	218,270.06	0.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	899,150.00	0.00
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	0.00	96,136.00
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	93,450.00	66,794.64
5640		57,301.83	57,301.83
6266	Educator Effectiveness, FY 2021-22	2,073,480.10	1,584,499.10
6300	Lottery: Instructional Materials	535,491.57	0.00
6537	Special Ed: Learning Recovery Support	541,697.26	0.00
6546	Mental Health-Related Services	68,977.62	278,312.62
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	78,875.00	0.00
7085	Learning Communities for School Success Program	33,295.10	33,295.10
7311	Classified School Employee Professional Development Block Grant	24,093.31	24,093.31
7510	Low-Performing Students Block Grant	5,462.46	5,462.46
9010	Other Restricted Local	164,784.00	226,975.00
Total, Restricted Balance		4,819,328.31	2,372,870.06

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	110,053,861.00	6.49%	117,196,399.00	1.25%	118,663,507.00
2. Federal Revenues	8100-8299	3.00	4,166,666.67%	125,003.00	0.00%	125,003.00
3. Other State Revenues	8300-8599	1,984,416.16	3.03%	2,044,479.00	-1.31%	2,017,783.00
4. Other Local Revenues	8600-8799	1,486,920.50	-13.28%	1,289,495.00	0.04%	1,289,957.00
5. Other Financing Sources						
a. Transfers In	8900-8929	81,243.00	0.00%	81,243.00	0.00%	81,243.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(24,169,699.93)	-3.94%	(23,216,523.00)	9.55%	(25,433,618.00)
6. Total (Sum lines A1 thru A5c)		89,436,743.73	9.04%	97,520,096.00	-0.80%	96,743,875.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,818,772.95		44,703,927.00
b. Step & Column Adjustment				632,299.07		616,914.19
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,747,145.02)		(877,237.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,818,772.95	-2.43%	44,703,927.00	-0.58%	44,443,604.00
2. Classified Salaries						
a. Base Salaries				16,329,271.10		16,395,591.00
b. Step & Column Adjustment				215,546.38		216,421.80
c. Cost-of-Living Adjustment						
d. Other Adjustments				(149,226.48)		(147,901.80)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,329,271.10	0.41%	16,395,591.00	0.42%	16,464,111.00
3. Employee Benefits	3000-3999	23,118,363.53	1.02%	23,354,189.00	1.61%	23,730,631.00
4. Books and Supplies	4000-4999	4,316,495.77	-34.82%	2,813,537.00	64.80%	4,636,571.00
5. Services and Other Operating Expenditures	5000-5999	8,506,732.52	3.35%	8,792,099.00	2.10%	8,976,756.00
6. Capital Outlay	6000-6999	188,590.00	3.14%	194,512.00	1.97%	198,344.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,830.88	0.67%	85,396.00	0.43%	85,762.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(575,612.99)	3.14%	(593,687.00)	1.97%	(605,383.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		97,832,443.76	-2.09%	95,790,564.00	2.28%	97,975,396.00

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)		(8,395,700.03)		1,729,532.00		(1,231,521.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,413,293.05		34,017,593.02		35,747,125.02
2. Ending Fund Balance (Sum lines C and D1)		34,017,593.02		35,747,125.02		34,515,604.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	215,365.00		215,365.00		215,365.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	25,355,367.02		27,404,327.02		26,112,116.02
d. Assigned	9780	3,378,744.00		3,250,973.00		3,275,249.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,068,117.00		4,876,460.00		4,912,874.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,017,593.02		35,747,125.02		34,515,604.02
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,068,117.00		4,876,460.00		4,912,874.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,176,268.04		2,176,268.04		2,176,268.04
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,244,385.04		7,052,728.04		7,089,142.04
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)
Adjustments due to attrition.						

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	731,057.00	0.00%	731,057.00	0.00%	731,057.00
2. Federal Revenues	8100-8299	11,140,027.39	-26.98%	8,134,338.00	-25.03%	6,098,132.00
3. Other State Revenues	8300-8599	22,477,620.86	1.27%	22,763,392.00	2.73%	23,384,334.00
4. Other Local Revenues	8600-8799	10,139,914.09	0.00%	10,139,914.00	0.00%	10,139,914.00
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	24,169,699.93	-3.94%	23,216,523.00	9.55%	25,433,618.00
6. Total (Sum lines A1 thru A5c)		68,658,319.27	-5.35%	64,985,224.00	1.23%	65,787,055.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,458,588.54		16,610,620.00
b. Step & Column Adjustment				282,328.52		229,226.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,130,297.06)		(1,449,675.56)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,458,588.54	-18.81%	16,610,620.00	-7.35%	15,390,171.00
2. Classified Salaries						
a. Base Salaries				17,173,043.20		17,350,913.00
b. Step & Column Adjustment				226,684.17		229,032.05
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,814.37)		(44,871.05)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,173,043.20	1.04%	17,350,913.00	1.06%	17,535,074.00
3. Employee Benefits	3000-3999	21,584,496.64	0.86%	21,769,486.00	1.16%	22,020,963.00
4. Books and Supplies	4000-4999	7,063,483.14	-4.61%	6,737,638.00	-3.88%	6,476,274.00
5. Services and Other Operating Expenditures	5000-5999	3,412,638.76	0.39%	3,425,992.00	1.70%	3,484,118.00
6. Capital Outlay	6000-6999	1,108,434.97	-50.40%	549,805.00	1.97%	560,636.00
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	304,092.27	3.14%	313,641.00	1.97%	319,819.00
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)		71,104,777.52	-6.11%	66,758,095.00	-1.45%	65,787,055.00

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)		(2,446,458.25)		(1,772,871.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,819,328.31		2,372,870.06		599,999.06
2. Ending Fund Balance (Sum lines C and D1)		2,372,870.06		599,999.06		599,999.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,372,870.06		599,999.06		599,999.06
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,372,870.06		599,999.06		599,999.06
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)
Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

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	110,784,918.00	6.45%	117,927,456.00	1.24%	119,394,564.00
2. Federal Revenues	8100-8299	11,140,030.39	-25.86%	8,259,341.00	-24.65%	6,223,135.00
3. Other State Revenues	8300-8599	24,462,037.02	1.41%	24,807,871.00	2.40%	25,402,117.00
4. Other Local Revenues	8600-8799	11,626,834.59	-1.70%	11,429,409.00	0.00%	11,429,871.00
5. Other Financing Sources						
a. Transfers In	8900-8929	81,243.00	0.00%	81,243.00	0.00%	81,243.00
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)		158,095,063.00	2.79%	162,505,320.00	0.02%	162,530,930.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,277,361.49		61,314,547.00
b. Step & Column Adjustment				914,627.59		846,140.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,877,442.08)		(2,326,912.75)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,277,361.49	-7.49%	61,314,547.00	-2.42%	59,833,775.00
2. Classified Salaries						
a. Base Salaries				33,502,314.30		33,746,504.00
b. Step & Column Adjustment				442,230.55		445,453.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(198,040.85)		(192,772.85)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,502,314.30	0.73%	33,746,504.00	0.75%	33,999,185.00
3. Employee Benefits	3000-3999	44,702,860.17	0.94%	45,123,675.00	1.39%	45,751,594.00
4. Books and Supplies	4000-4999	11,379,978.91	-16.07%	9,551,175.00	16.35%	11,112,845.00
5. Services and Other Operating Expenditures	5000-5999	11,919,371.28	2.51%	12,218,091.00	1.99%	12,460,874.00
6. Capital Outlay	6000-6999	1,297,024.97	-42.61%	744,317.00	1.97%	758,980.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,830.88	0.67%	85,396.00	0.43%	85,762.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(271,520.72)	3.14%	(280,046.00)	1.97%	(285,564.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		168,937,221.28	-3.78%	162,548,659.00	0.75%	163,762,451.00
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)		(10,842,158.28)		(43,339.00)		(1,231,521.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,232,621.36		36,390,463.08		36,347,124.08
2. Ending Fund Balance (Sum lines C and D1)		36,390,463.08		36,347,124.08		35,115,603.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	215,365.00		215,365.00		215,365.00
b. Restricted	9740	2,372,870.06		599,999.06		599,999.06
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,355,367.02		27,404,327.02		26,112,116.02
d. Assigned	9780	3,378,744.00		3,250,973.00		3,275,249.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,068,117.00		4,876,460.00		4,912,874.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		36,390,463.08		36,347,124.08		35,115,603.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,068,117.00		4,876,460.00		4,912,874.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,176,268.04		2,176,268.04		2,176,268.04
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,244,385.04		7,052,728.04		7,089,142.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.29%		4.34%		4.33%
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</p> <p>the pass-through funds distributed to SELPA members? No</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		9,996.25		9,805.48		9,615.71
<p>3. Calculating the Reserves</p>						
a. Expenditures and Other Financing Uses (Line B11)		168,937,221.28		162,548,659.00		163,762,451.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		168,937,221.28		162,548,659.00		163,762,451.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,068,116.64		4,876,459.77		4,912,873.53
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,068,116.64		4,876,459.77		4,912,873.53
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	9,754.04	9,754.04	11,206.09	9,996.25	9,996.25	9,996.25
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,754.04	9,754.04	11,206.09	9,996.25	9,996.25	9,996.25
5. District Funded County Program ADA						
a. County Community Schools	2.00	2.00	2.00	2.00	2.00	2.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.00	2.00	2.00	2.00	2.00	2.00

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)	9,756.04	9,756.04	11,208.09	9,998.25	9,998.25	9,998.25
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

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):

9,996.25

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	11,474	11,474		
	Charter School				
	Total ADA	11,474	11,474	0.0%	Met
Second Prior Year (2020-21)	District Regular	11,220	11,218		
	Charter School				
	Total ADA	11,220	11,218	0.0%	Met
First Prior Year (2021-22)	District Regular	11,208	11,206		
	Charter School		0		
	Total ADA	11,208	11,206	0.0%	Met
Budget Year (2022-23)	District Regular	9,996			
	Charter School	0			
	Total ADA	9,996			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

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

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

9,996.3

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	11,796	12,061		
	Charter School				
	Total Enrollment	11,796	12,061	N/A	Met
Second Prior Year (2020-21)	District Regular	11,205	11,205		
	Charter School				
	Total Enrollment	11,205	11,205	0.0%	Met
First Prior Year (2021-22)	District Regular	10,965	10,837		
	Charter School				
	Total Enrollment	10,965	10,837	1.2%	Not Met

Budget Year (2022-23)	
District Regular	10,524
Charter School	
Total Enrollment	10,524

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)

Due to declining enrollment and unexpected declines due to the COVID-19 pandemic, the budgeted enrollment number was higher than CBEDS.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	11,219	12,061	
Charter School		0	
Total ADA/Enrollment	11,219	12,061	93.0%
Second Prior Year (2020-21)			
District Regular	11,218	11,205	
Charter School	0		
Total ADA/Enrollment	11,218	11,205	100.1%
First Prior Year (2021-22)			
District Regular	9,754	10,837	
Charter School			
Total ADA/Enrollment	9,754	10,837	90.0%
Historical Average Ratio:			94.4%

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

94.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	9,996	10,524	95.0%	Not Met
	Charter School	0			
	Total ADA/Enrollment	9,996	10,524		
1st Subsequent Year (2023-24)	District Regular	9,805	10,324	95.0%	Not Met
	Charter School				
	Total ADA/Enrollment	9,805	10,324		
2nd Subsequent Year (2024-25)	District Regular	9,616	10,124	95.0%	Not Met
	Charter School				
	Total ADA/Enrollment	9,616	10,124		

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

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

1a.

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

Explanation:

(required if NOT met)

There was a large decrease in attendance percentage in the current year due to COVID-19. We were estimating 95% at First Interim and ended up closer to 90% at Second Interim.

4.

CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,208.09	9,998.25	9,998.25	9,807.48
b. Prior Year ADA (Funded)		11,208.09	9,998.25	9,998.25
c. Difference (Step 1a minus Step 1b)		(1,209.84)	0.00	(190.77)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(10.79%)	0.00%	(1.91%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		115,330,798.00	110,353,861.00	117,196,399.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		7,565,700.35	5,937,037.72	4,711,295.24
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-4.2%	5.4%	2.1%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.23% to -3.23%	4.38% to 6.38%	1.11% to 3.11%

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)	39,396,314.00	39,396,314.00	39,396,314.00	39,396,314.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	118,169,885.00	112,419,773.00	119,262,311.00	120,767,419.00
District's Projected Change in LCFF Revenue:		(4.87%)	6.09%	1.26%
LCFF Revenue Standard		-5.23% to -3.23%	4.38% to 6.38%	1.11% to 3.11%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	82,697,616.82	92,236,260.30	89.7%
Second Prior Year (2020-21)	71,604,618.99	80,422,201.72	89.0%
First Prior Year (2021-22)	66,210,345.51	77,724,635.39	85.2%
Historical Average Ratio:			88.0%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	85,266,407.58	97,787,443.76	87.2%	Met
1st Subsequent Year (2023-24)	84,453,707.00	95,745,564.00	88.2%	Met
2nd Subsequent Year (2024-25)	84,638,346.00	97,930,396.00	86.4%	Met

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

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

- 1a. STANDARD 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):	(4.23%)	5.38%	2.11%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-14.23% to 5.77%	-4.62% to 15.38%	-7.89% to 12.11%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-9.23% to 0.77%	0.38% to 10.38%	-2.89% to 7.11%

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)	32,856,518.51		
Budget Year (2022-23)	11,140,030.39	(66.09%)	Yes
1st Subsequent Year (2023-24)	8,259,341.00	(25.86%)	Yes
2nd Subsequent Year (2024-25)	6,223,135.00	(24.65%)	Yes

Explanation:

(required if Yes)

The changes are due to receiving one-time federal revenue for the COVID-19 crisis.

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

First Prior Year (2021-22)	23,710,722.90		
Budget Year (2022-23)	24,462,037.02	3.17%	Yes
1st Subsequent Year (2023-24)	24,807,871.00	1.41%	No
2nd Subsequent Year (2024-25)	25,402,117.00	2.40%	No

Explanation:

(required if Yes)

The changes are due to receiving one-time state revenue for the COVID-19 crisis.

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

First Prior Year (2021-22)	10,882,621.88		
Budget Year (2022-23)	11,626,834.59	6.84%	Yes
1st Subsequent Year (2023-24)	11,429,409.00	(1.70%)	Yes
2nd Subsequent Year (2024-25)	11,429,871.00	0.00%	No

Explanation:

(required if Yes)

These changes are due to receiving additional special ed funds from our COE in the current year, which carries to the out years.

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

First Prior Year (2021-22)	6,651,748.53		
Budget Year (2022-23)	11,379,978.91	71.08%	Yes
1st Subsequent Year (2023-24)	9,551,175.00	(16.07%)	Yes
2nd Subsequent Year (2024-25)	11,112,845.00	16.35%	Yes

Explanation:

(required if Yes)

These changes are due to receiving one-time state and federal revenues due to the COVID-19 crisis. We are also have upcoming textbook adoptions.

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

First Prior Year (2021-22)	12,896,196.15		
Budget Year (2022-23)	11,919,371.28	(7.57%)	No
1st Subsequent Year (2023-24)	12,218,091.00	2.51%	No
2nd Subsequent Year (2024-25)	12,460,874.00	1.99%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	67,449,863.29		
Budget Year (2022-23)	47,228,902.00	(29.98%)	Not Met
1st Subsequent Year (2023-24)	44,496,621.00	(5.79%)	Not Met
2nd Subsequent Year (2024-25)	43,055,123.00	(3.24%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	19,547,944.68		
Budget Year (2022-23)	23,299,350.19	19.19%	Not Met
1st Subsequent Year (2023-24)	21,769,266.00	(6.57%)	Not Met
2nd Subsequent Year (2024-25)	23,573,719.00	8.29%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The changes are due to receiving one-time federal revenue for the COVID-19 crisis.

Explanation:

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

The changes are due to receiving one-time state revenue for the COVID-19 crisis.

Explanation:

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

These changes are due to receiving additional special ed funds from our COE in the current year, which carries to the out years.

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

Explanation:

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

These changes are due to receiving one-time state and federal revenues due to the COVID-19 crisis. We are also have upcoming textbook adoptions.

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

156,375,731.24

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

0.00

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

156,375,731.24

4,691,271.94

4,962,228.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

--

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,388,845.77	23,086,442.14	7,022,886.19
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	6,388,845.77	23,086,442.14	7,022,886.19
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	139,519,629.92	147,006,538.60	160,812,505.13
	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)	139,519,629.92	147,006,538.60	160,812,505.13
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.6%	15.7%	4.4%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		1.5%	5.2%	1.5%

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	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section	(Form 01, Objects	Balance is negative, else	Status
	E)	1000-7999)	N/A)	
Third Prior Year (2019-20)	2,710,787.73	93,358,597.69	N/A	Met
Second Prior Year (2020-21)	7,749,882.44	82,462,858.58	N/A	Met
First Prior Year (2021-22)	21,365,221.00	75,777,635.39	N/A	Met
Budget Year (2022-23) (Information only)	(8,395,700.03)	97,832,443.76		

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 (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2019-20)	8,511,464.22	10,587,401.88	N/A		Met
Second Prior Year (2020-21)	11,561,463.99	13,298,189.61	N/A		Met
First Prior Year (2021-22)	18,242,847.57	21,048,072.05	N/A		Met
Budget Year (2022-23) (Information only)	42,413,293.05				

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

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9,996	9,805	9,616
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?	<input type="button" value="No"/>									
2.	If you are the SELPA AU and are excluding special education pass-through funds:										
a.	Enter the name(s) of the SELPA(s): _____ _____										
b.	Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<table> <tr> <th>Budget Year</th><th>1st Subsequent Year</th><th>2nd Subsequent Year</th></tr> <tr> <th>(2022-23)</th><th>(2023-24)</th><th>(2024-25)</th></tr> <tr> <td>0.00</td><td>0.00</td><td>0.00</td></tr> </table>	Budget Year	1st Subsequent Year	2nd Subsequent Year	(2022-23)	(2023-24)	(2024-25)	0.00	0.00	0.00
Budget Year	1st Subsequent Year	2nd Subsequent Year									
(2022-23)	(2023-24)	(2024-25)									
0.00	0.00	0.00									

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	168,937,221.28	162,548,659.00	163,762,451.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	168,937,221.28	162,548,659.00	163,762,451.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,068,116.64	4,876,459.77	4,912,873.53
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)	5,068,116.64	4,876,459.77	4,912,873.53

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,068,117.00	4,876,460.00	4,912,874.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,176,268.04	2,176,268.04	2,176,268.04
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	7,244,385.04	7,052,728.04	7,089,142.04
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.29%	4.34%	4.33%
District's Reserve Standard (Section 10B, Line 7):		5,068,116.64	4,876,459.77	4,912,873.53
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)	(22,358,286.02)			
Budget Year (2022-23)	(24,169,699.93)	1,811,413.91	8.1%	Met
1st Subsequent Year (2023-24)	(23,216,523.00)	(953,176.93)	(3.9%)	Met
2nd Subsequent Year (2024-25)	(25,433,618.00)	2,217,095.00	9.5%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	81,230.00			
Budget Year (2022-23)	81,243.00	13.00	0.0%	Met
1st Subsequent Year (2023-24)	81,243.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	81,243.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	(1,947,000.00)			
Budget Year (2022-23)	45,000.00	1,992,000.00	(102.3%)	Not Met
1st Subsequent Year (2023-24)	45,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	45,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1c. 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)

La Mesa passed a bond in fiscal year 2020-21, therefore we are able to pay off our Prop 39 obligations and our transfers were greatly reduced. Due to the COVID-19 crisis, our ESS and Smart Steps programs needed transfers to continue to operate. Estimating those won't be needed in the future.

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
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	2	Fund 01 - Objects 8xxx	Fund 01 - Objects 74xx	66,832
Certificates of Participation				
General Obligation Bonds	7	Fund 51 - Objects 8xxx	Fund 51 - Objects 74xx	18,580,907
Supp Early Retirement Program				
State School Building Loans	1	Fund 01 - Objects 8xxx	Various Funds and Objects	1,141,110
Compensated Absences				

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

TOTAL:				19,788,849

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	433,764	66,832	7,916	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,039,798	1,141,110	1,141,110	1,141,110
Other Long-term Commitments (continued):				
Total Annual Payments:	1,473,562	1,207,942	1,149,026	1,141,110
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

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:

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

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

52,410,461.00
52,410,461.00
Actuarial

e. If based on an actuarial valuation, indicate the measurement date
of the OPEB valuation

Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	2,536,766.00	2,722,833.00	3,156,815.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,871,578.00	1,965,157.00	2,063,415.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,871,578.00	1,965,157.00	2,063,415.00
d. Number of retirees receiving OPEB benefits	154.00	154.00	154.00

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

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

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

Yes

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

The district is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

0.00

0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	1,405,468.00	1,449,600.00	1,478,157.00
b. Amount contributed (funded) for self-insurance programs	1,405,468.00	1,449,600.00	1,478,157.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	622.29	647.8125	647.8125	647.8125

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

There are no prior year unsettled salary negotiations.

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:	<div>Begin Date:</div> <div>End Date:</div>
5.	Salary settlement:	<div>Budget Year</div> <div>1st Subsequent Year</div> <div>2nd Subsequent Year</div> <div>(2022-23)</div> <div>(2023-24)</div> <div>(2024-25)</div>
	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

\$663,472.88

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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	Yes	Yes
\$6,494,853	\$6,819,596	\$7,160,576
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

Yes	Yes	Yes
831302.20	854246.14	854562.77
1.4%	1.4%	1.4%

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

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

1. Are savings from attrition included in the budget and MYPs?

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

2.

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	545.13	602.9584	602.9584	602.9584

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.

There are no prior year unsettled negotiations.

Negotiations Settled

2a.

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

2b.

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

If Yes, date of Superintendent and CBO certification:

3.

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

If Yes, date of budget revision board adoption:

4.

Period covered by the agreement:

Begin Date:

End Date:

5.

Salary settlement:

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

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

--	--	--

One Year Agreement

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

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

\$345,364.26

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes
\$5,810,850	\$6,101,393	\$6,406,463
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments

Yes	Yes	Yes
\$367,045	\$371,890.26	\$376,799

3. Percent change in step & column over prior year

1.3%	1.3%	1.3%
Budget Year	1st Subsequent Year	2nd Subsequent Year

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

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

1. Are savings from attrition included in the budget and MYPs?

Yes Yes Yes

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

Yes Yes Yes

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	64	66	66	66

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

There are no prior year unsettled negotiations.

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

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear

--	--	--

projections (MYPs)?

Total cost of salary settlement

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

Negotiations Not Settled

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

--

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

**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

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Step and Column Adjustments

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

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Other Benefits (mileage, bonuses, etc.)

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 15, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:

(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District Budget Criteria and Standards Review

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	67,304,901.79	301	0.00	303	67,304,901.79	305	53,533.85	53,533.85	307	67,251,367.94	309
2000 - Classified Salaries	28,686,711.77	311	2,129,502.25	313	26,557,209.52	315	2,181,166.27	5,192,143.89	317	21,365,065.63	319
3000 - Employee Benefits	43,575,572.54	321	2,830,247.02	323	40,745,325.52	325	1,215,374.63	2,295,018.01	327	38,450,307.51	329
4000 - Books, Supplies Equip Replace. (6500)	6,682,220.15	331	87,063.48	333	6,595,156.67	335	657,952.23	657,952.23	337	5,937,204.44	339
5000 - Services. . . & 7300 - Indirect Costs	12,661,914.67	341	15,952.50	343	12,645,962.17	345	991,615.30	3,923,805.31	347	8,722,156.86	349
TOTAL					153,848,555.67	365	TOTAL			141,726,102.38	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	52,367,240.82 375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,733,783.14 380
3. STRS.	3101 & 3102	14,402,151.51 382
4. PERS.	3201 & 3202	1,676,450.89 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,450,974.88 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,230,043.54 385
7. Unemployment Insurance.	3501 & 3502	306,460.12 390
8. Workers' Compensation Insurance.	3601 & 3602	1,275,995.04 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	542,375.34 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		85,985,475.28 395
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)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	85,985,475.28	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.61	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)61	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	141,726,102.38	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

adjustments for the ELOP Grant and the Electric School Bus Grant CEC

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	210,021.98	111,600.00	0.0%
5) TOTAL, REVENUES			210,021.98	111,600.00	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	185,642.34	111,200.00	-138.6%
5) Services and Other Operating Expenditures		5000-5999	24,029.63	0.00	-200.0%
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			209,671.97	111,200.00	-338.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			350.01	400.00	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.01	400.00	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,352.11	113,702.12	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,352.11	113,702.12	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,352.11	113,702.12	0.3%
2) Ending Balance, June 30 (E + F1e)			113,702.12	114,102.12	0.4%
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	113,702.12	114,102.12	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		
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	390.46	400.00	2.4%
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	209,631.52	111,200.00	-47.0%
TOTAL, REVENUES			210,021.98	111,600.00	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	181,156.82	111,200.00	-38.6%
Noncapitalized Equipment		4400	4,485.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			185,642.34	111,200.00	-138.6%
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	429.56	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	23,600.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,029.63	0.00	-200.0%
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			209,671.97	111,200.00	-338.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	210,021.98	111,600.00	0.0%
5) TOTAL, REVENUES			210,021.98	111,600.00	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		209,671.97	111,200.00	-47.0%
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			209,671.97	111,200.00	-47.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			350.01	400.00	14.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.01	400.00	14.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,352.11	113,702.12	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,352.11	113,702.12	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,352.11	113,702.12	0.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			113,702.12	114,102.12	0.4%
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	113,702.12	114,102.12	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	113,702.12	114,102.12
Total, Restricted Balance		113,702.12	114,102.12

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	1,106,954.05	821,815.25	-25.8%
4) Other Local Revenue		8600-8799	1,192.31	1,500.00	25.8%
5) TOTAL, REVENUES			1,108,146.36	823,315.25	-25.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	396,775.74	323,272.78	-18.5%
2) Classified Salaries		2000-2999	198,923.30	258,104.50	29.8%
3) Employee Benefits		3000-3999	209,311.96	175,315.00	-16.2%
4) Books and Supplies		4000-4999	47,802.55	17,368.00	-63.7%
5) Services and Other Operating Expenditures		5000-5999	4,203.00	5,150.00	22.5%
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	42,009.00	42,604.97	1.4%
9) TOTAL, EXPENDITURES			899,025.55	821,815.25	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			209,120.81	1,500.00	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,120.81	1,500.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,467.14	346,587.95	152.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,467.14	346,587.95	152.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,467.14	346,587.95	152.1%
2) Ending Balance, June 30 (E + F1e)			346,587.95	348,087.95	0.4%
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	346,587.95	348,087.95	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	788,408.05	819,315.25	3.9%
All Other State Revenue	All Other	8590	318,546.00	2,500.00	-99.2%
TOTAL, OTHER STATE REVENUE			1,106,954.05	821,815.25	-25.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,192.31	1,500.00	25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,192.31	1,500.00	25.8%
TOTAL, REVENUES			1,108,146.36	823,315.25	-25.7%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	183,191.84	202,021.78	10.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	213,583.90	121,251.00	-43.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			396,775.74	323,272.78	-18.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	139,664.02	199,082.52	42.5%
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	59,259.28	59,021.98	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			198,923.30	258,104.50	29.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	60,987.92	43,512.00	-28.7%
PERS		3201-3202	23,873.86	21,165.00	-11.3%
OASDI/Medicare/Alternative		3301-3302	22,189.74	24,174.00	8.9%
Health and Welfare Benefits		3401-3402	82,640.71	69,602.00	-15.8%
Unemployment Insurance		3501-3502	3,055.88	2,844.00	-6.9%
Workers' Compensation		3601-3602	13,490.35	10,944.00	-18.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,073.50	3,074.00	0.0%
TOTAL, EMPLOYEE BENEFITS			209,311.96	175,315.00	-16.2%
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	25,742.10	17,368.00	-32.5%
Noncapitalized Equipment		4400	22,060.45	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,802.55	17,368.00	-63.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
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	1,650.00	1,800.00	9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	375.00	350.00	-6.7%
Professional/Consulting Services and					
Operating Expenditures		5800	2,178.00	2,500.00	14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,203.00	5,150.00	22.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	42,009.00	42,604.97	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,009.00	42,604.97	1.4%
TOTAL, EXPENDITURES			899,025.55	821,815.25	-8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,106,954.05	821,815.25	-25.8%
4) Other Local Revenue		8600-8799	1,192.31	1,500.00	25.8%
5) TOTAL, REVENUES			1,108,146.36	823,315.25	-25.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		501,030.46	545,765.30	8.9%
2) Instruction - Related Services	2000-2999		354,336.09	231,644.98	-34.6%
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		42,009.00	42,604.97	1.4%
8) Plant Services	8000-8999		1,650.00	1,800.00	9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			899,025.55	821,815.25	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			209,120.81	1,500.00	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			209,120.81	1,500.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,467.14	346,587.95	152.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,467.14	346,587.95	152.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,467.14	346,587.95	152.1%
2) Ending Balance, June 30 (E + F1e)			346,587.95	348,087.95	0.4%
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	346,587.95	348,087.95	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6053	Child Dev : California Prekindergarten Planning and Implementation Grant Program - California Universal Prekindergarten Planning Grants	248,721.00	248,721.00
6130	Child Development: Center-Based Reserve Account	97,866.95	99,366.95
Total, Restricted Balance		346,587.95	348,087.95

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	7,150,340.23	5,842,762.24	-18.3%
3) Other State Revenue		8300-8599	401,545.08	389,775.58	-2.9%
4) Other Local Revenue		8600-8799	237,919.56	276,376.40	16.2%
5) TOTAL, REVENUES			7,789,804.87	6,508,914.22	-16.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,571,370.93	2,741,917.25	6.6%
3) Employee Benefits		3000-3999	1,326,000.58	1,155,533.00	-12.9%
4) Books and Supplies		4000-4999	2,169,741.24	2,687,741.02	23.9%
5) Services and Other Operating Expenditures		5000-5999	79,565.50	29,867.95	-62.5%
6) Capital Outlay		6000-6999	28,032.06	7,500.00	-73.2%
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	192,272.48	228,915.75	19.1%
9) TOTAL, EXPENDITURES			6,366,982.79	6,851,474.97	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,422,822.08	(342,560.75)	-124.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,422,822.08	(342,560.75)	-124.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,804.24	2,489,626.32	133.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,804.24	2,489,626.32	133.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,804.24	2,489,626.32	133.4%
2) Ending Balance, June 30 (E + F1e)			2,489,626.32	2,147,065.57	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,489,626.32	2,147,065.57	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,150,340.23	5,842,762.24	-18.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,150,340.23	5,842,762.24	-18.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	401,545.08	389,775.58	-2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			401,545.08	389,775.58	-2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	231,227.56	269,876.40	16.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	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	192.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			237,919.56	276,376.40	16.2%
TOTAL, REVENUES			7,789,804.87	6,508,914.22	-16.4%
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	2,257,621.95	2,408,351.25	6.7%
Classified Supervisors' and Administrators' Salaries		2300	198,876.35	217,027.00	9.1%
Clerical, Technical and Office Salaries		2400	114,872.63	116,539.00	1.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,571,370.93	2,741,917.25	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	505,785.93	324,493.00	-35.8%
OASDI/Medicare/Alternative		3301-3302	197,266.97	206,111.00	4.5%
Health and Welfare Benefits		3401-3402	447,124.32	451,306.00	0.9%
Unemployment Insurance		3501-3502	13,362.23	13,470.00	0.8%
Workers' Compensation		3601-3602	54,926.45	51,730.00	-5.8%
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	107,534.68	108,423.00	0.8%
TOTAL, EMPLOYEE BENEFITS			1,326,000.58	1,155,533.00	-12.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	194,927.63	248,279.83	27.4%
Noncapitalized Equipment		4400	50,419.99	60,400.37	19.8%
Food		4700	1,924,393.62	2,379,060.82	23.6%
TOTAL, BOOKS AND SUPPLIES			2,169,741.24	2,687,741.02	23.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	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	1,200.00	1,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,242.10	(26,532.05)	-187.7%
Professional/Consulting Services and					
Operating Expenditures		5800	47,923.40	55,000.00	14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,565.50	29,867.95	-62.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,396.68	7,500.00	-54.3%
Equipment Replacement		6500	11,635.38	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,032.06	7,500.00	-73.2%
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	192,272.48	228,915.75	19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			192,272.48	228,915.75	19.1%
TOTAL, EXPENDITURES			6,366,982.79	6,851,474.97	7.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,150,340.23	5,842,762.24	-18.3%
3) Other State Revenue		8300-8599	401,545.08	389,775.58	-2.9%
4) Other Local Revenue		8600-8799	237,919.56	276,376.40	16.2%
5) TOTAL, REVENUES			7,789,804.87	6,508,914.22	-16.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,174,710.31	6,622,559.22	7.3%
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		192,272.48	228,915.75	19.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,366,982.79	6,851,474.97	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,422,822.08	(342,560.75)	-124.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,422,822.08	(342,560.75)	-124.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,804.24	2,489,626.32	133.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,066,804.24	2,489,626.32	133.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,066,804.24	2,489,626.32	133.4%
2) Ending Balance, June 30 (E + F1e)			2,489,626.32	2,147,065.57	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,489,626.32	2,147,065.57	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,234,945.84	1,892,385.09
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	20,484.13	20,484.13
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	52,865.52	52,865.52
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	181,330.83	181,330.83
Total, Restricted Balance		2,489,626.32	2,147,065.57

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	14,000.00	14,000.00	0.0%
5) TOTAL, REVENUES			14,000.00	14,000.00	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)			14,000.00	14,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,000.00	45,000.00	-15.1%
b) Transfers Out		7600-7629	81,230.00	81,243.00	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			(28,230.00)	(36,243.00)	28.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,230.00)	(22,243.00)	56.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,212,741.04	2,198,511.04	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,212,741.04	2,198,511.04	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,212,741.04	2,198,511.04	-0.6%
2) Ending Balance, June 30 (E + F1e)			2,198,511.04	2,176,268.04	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,198,511.04	2,176,268.04	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,000.00	14,000.00	0.0%
TOTAL, REVENUES			14,000.00	14,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	53,000.00	45,000.00	-15.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			53,000.00	45,000.00	-15.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	81,230.00	81,243.00	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			81,230.00	81,243.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(28,230.00)	(36,243.00)	28.4%

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	14,000.00	14,000.00	0.0%
5) TOTAL, REVENUES			14,000.00	14,000.00	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)			14,000.00	14,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,000.00	45,000.00	-15.1%
b) Transfers Out		7600-7629	81,230.00	81,243.00	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			(28,230.00)	(36,243.00)	28.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,230.00)	(22,243.00)	56.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,212,741.04	2,198,511.04	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,212,741.04	2,198,511.04	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,212,741.04	2,198,511.04	-0.6%
2) Ending Balance, June 30 (E + F1e)			2,198,511.04	2,176,268.04	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,198,511.04	2,176,268.04	-1.0%
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	153,799.01	180,000.00	17.0%
5) TOTAL, REVENUES			153,799.01	180,000.00	17.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	183,621.00	New
3) Employee Benefits		3000-3999	0.00	74,471.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,676,064.00	1,147,596.00	-93.9%
6) Capital Outlay		6000-6999	2,568,733.00	7,872,011.00	206.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		10,371,056.42	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,615,853.42	9,277,699.00	-70.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,462,054.41)	(9,097,699.00)	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,537,945.59	(9,097,699.00)	-155.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	16,537,945.59	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	16,537,945.59	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	16,537,945.59	New
2) Ending Balance, June 30 (E + F1e)			16,537,945.59	7,440,246.59	-55.0%
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	16,537,945.59	7,440,246.59	-55.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	153,799.01	180,000.00	17.0%
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			153,799.01	180,000.00	17.0%
TOTAL, REVENUES			153,799.01	180,000.00	17.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	183,621.00	New
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	183,621.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	46,585.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	14,047.00	New
Health and Welfare Benefits		3401-3402	0.00	9,395.00	New
Unemployment Insurance		3501-3502	0.00	918.00	New
Workers' Compensation		3601-3602	0.00	3,526.00	New
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	74,471.00	New
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	18,676,064.00	1,147,596.00	-93.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,676,064.00	1,147,596.00	-93.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,330,714.00	New
Buildings and Improvements of Buildings		6200	2,568,733.00	541,297.00	-78.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,568,733.00	7,872,011.00	206.5%
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	10,371,056.42	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,371,056.42	0.00	-100.0%
TOTAL, EXPENDITURES			31,615,853.42	9,277,699.00	-70.7%
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	48,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			48,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,799.01	180,000.00	17.0%
5) TOTAL, REVENUES			153,799.01	180,000.00	17.0%
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		21,077,297.00	9,277,699.00	-56.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,538,556.42	0.00	-100.0%
10) TOTAL, EXPENDITURES			31,615,853.42	9,277,699.00	-70.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(31,462,054.41)	(9,097,699.00)	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			16,537,945.59	(9,097,699.00)	-155.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	16,537,945.59	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	16,537,945.59	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	16,537,945.59	New
2) Ending Balance, June 30 (E + F1e)			16,537,945.59	7,440,246.59	-55.0%
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	16,537,945.59	7,440,246.59	-55.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	16,537,945.59	7,440,246.59
Total, Restricted Balance		16,537,945.59	7,440,246.59

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	523,000.00	510,000.00	-2.5%
5) TOTAL, REVENUES			523,000.00	510,000.00	-2.5%
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	29,325.00	20,000.00	-31.8%
6) Capital Outlay		6000-6999	65,675.00	75,000.00	14.2%
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			95,000.00	95,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			428,000.00	415,000.00	-3.0%
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)			428,000.00	415,000.00	-3.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,489.64	1,842,489.64	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,489.64	1,842,489.64	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,489.64	1,842,489.64	30.3%
2) Ending Balance, June 30 (E + F1e)			1,842,489.64	2,257,489.64	22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,139.53	1,923,139.53	27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	334,350.11	334,350.11	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	513,000.00	500,000.00	-2.5%
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			523,000.00	510,000.00	-2.5%
TOTAL, REVENUES			523,000.00	510,000.00	-2.5%

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	20,000.00	20,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,325.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,325.00	20,000.00	-31.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	65,675.00	75,000.00	14.2%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,675.00	75,000.00	14.2%
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			95,000.00	95,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	523,000.00	510,000.00	-2.5%
5) TOTAL, REVENUES			523,000.00	510,000.00	-2.5%
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		29,325.00	20,000.00	-31.8%
8) Plant Services	8000-8999		65,675.00	75,000.00	14.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			95,000.00	95,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			428,000.00	415,000.00	-3.0%
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)			428,000.00	415,000.00	-3.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,489.64	1,842,489.64	30.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,489.64	1,842,489.64	30.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,489.64	1,842,489.64	30.3%
2) Ending Balance, June 30 (E + F1e)			1,842,489.64	2,257,489.64	22.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,139.53	1,923,139.53	27.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	334,350.11	334,350.11	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	1,508,139.53	1,923,139.53
Total, Restricted Balance		1,508,139.53	1,923,139.53

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	179,018.00	179,018.00	0.0%
5) TOTAL, REVENUES			179,018.00	179,018.00	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	1,995.00	0.00	-100.0%
6) Capital Outlay		6000-6999	9,242.68	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			11,237.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			167,780.32	179,018.00	6.7%
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)			167,780.32	179,018.00	6.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,471.73	949,252.05	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,471.73	949,252.05	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,471.73	949,252.05	21.5%
2) Ending Balance, June 30 (E + F1e)			949,252.05	1,128,270.05	18.9%
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	949,252.05	1,128,270.05	18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	174,018.00	174,018.00	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%
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			179,018.00	179,018.00	0.0%
TOTAL, REVENUES			179,018.00	179,018.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	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	1,995.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,995.00	0.00	-100.0%
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	9,242.68	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,242.68	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,237.68	0.00	-100.0%
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	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	179,018.00	179,018.00	0.0%
5) TOTAL, REVENUES			179,018.00	179,018.00	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		11,237.68	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,237.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			167,780.32	179,018.00	6.7%
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)			167,780.32	179,018.00	6.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	781,471.73	949,252.05	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			781,471.73	949,252.05	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			781,471.73	949,252.05	21.5%
2) Ending Balance, June 30 (E + F1e)			949,252.05	1,128,270.05	18.9%
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	949,252.05	1,128,270.05	18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	949,252.05	1,128,270.05
Total, Restricted Balance		949,252.05	1,128,270.05

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	4,342,518.00	4,342,518.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,518.00	4,342,518.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,518.00	4,342,518.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,342,518.00	4,342,518.00	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	4,342,518.00	4,342,518.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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	4,342,518.00	4,342,518.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,518.00	4,342,518.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,518.00	4,342,518.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,342,518.00	4,342,518.00	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	4,342,518.00	4,342,518.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	4,045,798.72	1,319,452.53	-67.4%
5) TOTAL, REVENUES			4,045,798.72	1,319,452.53	-67.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	90,111.15	80,079.00	-11.1%
2) Classified Salaries		2000-2999	108,152.54	672,916.69	522.2%
3) Employee Benefits		3000-3999	437,185.83	317,546.12	-27.4%
4) Books and Supplies		4000-4999	94,688.00	17,500.00	-81.5%
5) Services and Other Operating Expenses		5000-5999	651,271.84	240,610.00	-63.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,381,409.36	1,328,651.81	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,664,389.36	(9,199.28)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	-100.0%
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			(2,000,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			664,389.36	(9,199.28)	-101.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,682.79	673,072.15	7,651.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,682.79	673,072.15	7,651.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,682.79	673,072.15	7,651.8%
2) Ending Net Position, June 30 (E + F1e)			673,072.15	663,872.87	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	673,072.15	663,872.87	-1.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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					
All Other Fees and Contracts		8689	4,038,758.20	1,314,452.53	-67.5%
Other Local Revenue					
All Other Local Revenue		8699	2,040.52	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,045,798.72	1,319,452.53	-67.4%
TOTAL, REVENUES			4,045,798.72	1,319,452.53	-67.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	77,658.99	60,341.00	-22.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,452.16	19,738.00	58.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			90,111.15	80,079.00	-11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	72,441.38	116,495.28	60.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	994.05	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	181,705.06	402,487.32	121.5%
Clerical, Technical and Office Salaries		2400	66,856.19	153,934.09	130.2%
Other Classified Salaries		2900	(213,844.14)	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			108,152.54	672,916.69	522.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,920.31	12,117.00	-13.0%
PERS		3201-3202	155,566.28	151,273.73	-2.8%
OASDI/Medicare/Alternative		3301-3302	77,648.33	48,104.85	-38.0%
Health and Welfare Benefits		3401-3402	135,317.36	84,163.96	-37.8%
Unemployment Insurance		3501-3502	4,535.28	3,435.58	-24.2%
Workers' Compensation		3601-3602	22,484.38	13,223.57	-41.2%
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	27,713.89	5,227.43	-81.1%
TOTAL, EMPLOYEE BENEFITS			437,185.83	317,546.12	-27.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,694.53	0.00	-100.0%
Materials and Supplies		4300	82,993.47	16,000.00	-80.7%
Noncapitalized Equipment		4400	10,000.00	1,500.00	-85.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			94,688.00	17,500.00	-81.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,847.29	7,500.00	54.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,552.71	7,000.00	26.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	483,983.56	112,110.00	-76.8%
Professional/Consulting Services and					
Operating Expenditures		5800	153,388.28	110,000.00	-28.3%
Communications		5900	3,500.00	4,000.00	14.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			651,271.84	240,610.00	-63.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,381,409.36	1,328,651.81	-3.8%
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	2,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(2,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,045,798.72	1,319,452.53	-67.4%
5) TOTAL, REVENUES			4,045,798.72	1,319,452.53	-67.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,381,409.36	1,328,651.81	-3.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,381,409.36	1,328,651.81	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,664,389.36	(9,199.28)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	0.00	-100.0%
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			(2,000,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			664,389.36	(9,199.28)	-101.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,682.79	673,072.15	7,651.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,682.79	673,072.15	7,651.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,682.79	673,072.15	7,651.8%
2) Ending Net Position, June 30 (E + F1e)			673,072.15	663,872.87	-1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	673,072.15	663,872.87	-1.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

Total liabilities actuarially determined: \$ _____

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

Estimated accrued but unfunded
liabilities: \$ 0.00

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

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

Signed

Date of
Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Seth Boomgarden
Title:	Director of Fiscal Services
Telephone:	(619) 668-5700 ext. 6404
E-mail:	Seth.Boomgarden@lmsv sd.net

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	66,277,361.49	301	0.00	303	66,277,361.49	305	0.00	0.00	307	66,277,361.49	309
2000 - Classified Salaries	33,502,314.30	311	7,718,638.94	313	25,783,675.36	315	2,550,853.11	9,479,854.41	317	16,303,820.95	319
3000 - Employee Benefits	44,702,860.17	321	3,638,874.93	323	41,063,985.24	325	1,061,623.00	2,366,579.83	327	38,697,405.41	329
4000 - Books, Supplies Equip Replace. (6500)	11,417,478.91	331	3,401,741.63	333	8,015,737.28	335	1,498,041.57	4,869,898.00	337	3,145,839.28	339
5000 - Services. . . & 7300 - Indirect Costs	11,647,850.56	341	517,799.00	343	11,130,051.56	345	837,649.98	1,270,273.98	347	9,859,777.58	349
TOTAL					152,270,810.93	365	TOTAL			134,284,204.71	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	52,546,031.05 375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,949,792.97 380
3. STRS.	3101 & 3102	14,650,482.98 382
4. PERS.	3201 & 3202	1,894,368.02 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,385,222.61 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	7,455,884.12 385
7. Unemployment Insurance.	3501 & 3502	281,268.68 390
8. Workers' Compensation Insurance.	3601 & 3602	1,081,160.89 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	534,897.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		85,779,108.32 395
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)*.	0.00	396
14. TOTAL SALARIES AND BENEFITS.	85,779,108.32	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 41372.64	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)64	
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).	134,284,204.71	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

ELOP Grant Adjustments

La Mesa-Spring Valley (68197) - 2022/23 ADOPTED BUDGET		5/18/2022				
	2021-22	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	3.72%	
Base Grant Proration Factor	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%	
LCFF Entitlement						
Base Grant	\$92,069,873	\$87,520,825	\$92,229,912	\$94,106,633	\$95,721,370	
Grade Span Adjustment	4,216,500	4,006,044	4,220,414	4,305,706	4,381,196	
Supplemental Grant	12,134,009	11,682,490	12,548,188	12,596,779	12,813,128	
Concentration Grant	5,013,149	5,247,235	6,300,618	5,757,122	5,856,000	
Add-ons: Targeted Instructional Improvement Block Grant	939,600	939,600	939,600	939,600	939,600	
Add-ons: Home-to-School Transportation	957,667	957,667	957,667	957,667	957,667	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$115,330,798	\$110,353,861	\$117,196,399	\$118,663,507	\$120,668,961	
Miscellaneous Adjustments	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	
Total LCFF Entitlement	115,330,798	110,353,861	117,196,399	118,663,507	120,668,961	
LCFF Entitlement Per ADA	\$ 10,290	\$ 11,037	\$ 11,722	\$ 12,099	\$ 12,547	
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 58,751,239	\$ 59,881,678	\$ 66,724,216	\$ 69,154,351	\$ 72,117,784	
EPA (for LCFF Calculation purposes)	\$ 20,022,332	\$ 13,141,781	\$ 13,141,781	\$ 12,216,754	\$ 11,297,982	
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	\$ 38,355,947	\$ 39,396,314	\$ 39,396,314	\$ 39,396,314	\$ 39,396,314	
In-Lieu of Property Taxes (Object Code 8096)	(1,798,720)	(2,065,912)	(2,065,912)	(2,103,912)	(2,143,119)	
Property Taxes net of In-Lieu	\$ 36,557,227	\$ 37,330,402	\$ 37,330,402	\$ 37,292,402	\$ 37,253,195	
TOTAL FUNDING	115,330,798	110,353,861	117,196,399	118,663,507	120,668,961	
Basic Aid Status						
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	115,330,798	110,353,861	117,196,399	118,663,507	120,668,961	
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 20,022,332	\$ 13,141,781	\$ 13,141,781	\$ 12,216,754	\$ 11,297,982	
EPA, Current Year (Object Code 8012)	\$ 20,022,332	\$ 13,141,781	\$ 13,141,781	\$ 12,216,754	\$ 11,297,982	
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 96,286,373	\$ 91,526,869	\$ 96,450,326	\$ 98,412,339	\$ 100,102,566	
Supplemental and Concentration Grant funding in the LCAP year	\$ 17,147,158	\$ 16,929,725	\$ 18,848,806	\$ 18,353,901	\$ 18,669,128	
Percentage to Increase or Improve Services	17.81%	18.50%	19.54%	18.65%	18.65%	
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	10,835	10,522	10,322	10,122	9,922	
COE Enrollment	2	2	2	2	2	
Total Enrollment	10,837	10,524	10,324	10,124	9,924	
Unduplicated Pupil Count	7,266	6,734	6,605	6,477	6,349	
COE Unduplicated Pupil Count	2	2	2	2	2	
Total Unduplicated Pupil Count	7,268	6,736	6,607	6,479	6,351	
Rolling %, Supplemental Grant	63.0100%	63.8200%	65.0500%	64.0000%	64.0000%	
Rolling %, Concentration Grant	63.0100%	63.8200%	65.0500%	64.0000%	64.0000%	
SUMMARY OF LCFF ADA						
Prior Year ADA for the Hold Harmless - (net of current year charter shift)						
Grades TK-3	5,006.11	4,368.41	4,464.44	4,378.56	4,293.68	
Grades 4-6	3,699.11	3,266.25	3,299.60	3,236.88	3,174.16	
Grades 7-8	2,487.43	2,105.94	2,218.78	2,176.61	2,134.43	
Grades 9-12	-	-	-	-	-	
LCFF Subtotal	11,192.65	9,740.60	9,982.81	9,792.04	9,602.27	
NSS	-	-	-	-	-	
Combined Subtotal	11,192.65	9,740.60	9,982.81	9,792.04	9,602.27	
Current Year ADA						
Grades TK-3	4,368.41	4,464.44	4,378.56	4,293.68	4,208.80	
Grades 4-6	3,266.25	3,299.60	3,236.88	3,174.16	3,111.44	
Grades 7-8	2,105.94	2,218.78	2,176.61	2,134.43	2,092.26	
Grades 9-12	-	-	-	-	-	
LCFF Subtotal	9,740.60	9,982.81	9,792.04	9,602.27	9,412.50	
NSS	-	-	-	-	-	
Combined Subtotal	9,740.60	9,982.81	9,792.04	9,602.27	9,412.50	
Change in LCFF ADA (excludes NSS ADA)	(1,452.05)	242.21	(190.77)	(189.77)	(189.77)	
	Decline	Increase	Decline	Decline	Decline	
Funded LCFF ADA for the Hold Harmless						
Grades TK-3	5,006.11	4,464.44	4,464.44	4,378.56	4,293.68	
Grades 4-6	3,699.11	3,299.60	3,299.60	3,236.88	3,174.16	
Grades 7-8	2,487.43	2,218.78	2,218.78	2,176.61	2,134.43	
Grades 9-12	-	-	-	-	-	
Subtotal	11,192.65	9,982.81	9,982.81	9,792.04	9,602.27	
	Prior	Current	Prior	Prior	Prior	
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	
Subtotal	-	-	-	-	-	
	Prior	Prior	Prior	Prior	Prior	
NPS, CDS, & COE Operated						
Grades TK-3	1.61	1.61	1.61	1.61	1.61	
Grades 4-6	5.97	5.97	5.97	5.97	5.97	
Grades 7-8	7.86	7.86	7.86	7.86	7.86	
Grades 9-12	-	-	-	-	-	
Subtotal	15.44	15.44	15.44	15.44	15.44	
ACTUAL ADA (Current Year Only)						
Grades TK-3	4,370.02	4,466.05	4,380.17	4,295.29	4,210.41	
Grades 4-6	3,272.22	3,305.57	3,242.85	3,180.13	3,117.41	
Grades 7-8	2,113.80	2,226.64	2,184.47	2,142.29	2,100.12	
Grades 9-12	-	-	-	-	-	
Total Actual ADA	9,756.04	9,998.25	9,807.48	9,617.71	9,427.94	

La Mesa-Spring Valley (68197) - 2022/23 ADOPTED BUDGET		5/18/2022				
	2021-22	2022-23	2023-24	2024-25	2025-26	
TOTAL FUNDED ADA						
Grades TK-3	5,007.72	4,466.05	4,466.05	4,380.17	4,295.29	
Grades 4-6	3,705.08	3,305.57	3,305.57	3,242.85	3,180.13	
Grades 7-8	2,495.29	2,226.64	2,226.64	2,184.47	2,142.29	
Grades 9-12	-	-	-	-	-	
Total	11,208.09	9,998.25	9,998.25	9,807.48	9,617.71	
Funded Difference (Funded ADA less Actual ADA)	1,452.05	-	190.77	189.77	189.77	
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 10,526	\$ 11,282	\$ 11,994	\$ 12,382	\$ 12,844	
Grades 4-6	\$ 9,678	\$ 10,373	\$ 11,028	\$ 11,386	\$ 11,809	
Grades 7-8	\$ 9,964	\$ 10,680	\$ 11,354	\$ 11,723	\$ 12,159	
Grades 9-12	\$ 11,848	\$ 12,699	\$ 13,500	\$ 13,938	\$ 14,456	
Base Grants						
Grades TK-3	\$ 8,093	\$ 8,624	\$ 9,088	\$ 9,453	\$ 9,805	
Grades 4-6	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596	\$ 9,953	
Grades 7-8	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880	\$ 10,248	
Grades 9-12	\$ 9,802	\$ 10,445	\$ 11,007	\$ 11,449	\$ 11,875	
Grade Span Adjustment						
Grades TK-3	\$ 842	\$ 897	\$ 945	\$ 983	\$ 1,020	
Grades 9-12	\$ 255	\$ 272	\$ 286	\$ 298	\$ 309	
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,935	\$ 9,521	\$ 10,033	\$ 10,436	\$ 10,825	
Grades 4-6	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596	\$ 9,953	
Grades 7-8	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880	\$ 10,248	
Grades 9-12	\$ 10,057	\$ 10,717	\$ 11,293	\$ 11,747	\$ 12,184	
Prorated Base Grants						
Grades TK-3	\$ 8,093	\$ 8,624	\$ 9,088	\$ 9,453	\$ 9,805	
Grades 4-6	\$ 8,215	\$ 8,754	\$ 9,225	\$ 9,596	\$ 9,953	
Grades 7-8	\$ 8,458	\$ 9,013	\$ 9,498	\$ 9,880	\$ 10,248	
Grades 9-12	\$ 9,802	\$ 10,445	\$ 11,007	\$ 11,449	\$ 11,875	
Prorated Grade Span Adjustment						
Grades TK-3	\$ 842	\$ 897	\$ 945	\$ 983	\$ 1,020	
Grades 9-12	\$ 255	\$ 272	\$ 286	\$ 298	\$ 309	
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,787	\$ 1,904	\$ 2,007	\$ 2,087	\$ 2,165	
Grades 4-6	\$ 1,643	\$ 1,751	\$ 1,845	\$ 1,919	\$ 1,991	
Grades 7-8	\$ 1,692	\$ 1,803	\$ 1,900	\$ 1,976	\$ 2,050	
Grades 9-12	\$ 2,011	\$ 2,143	\$ 2,259	\$ 2,349	\$ 2,437	
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 63.01%	\$ 63.82%	\$ 65.05%	\$ 64.00%	\$ 64.00%	
Grades 4-6	\$ 1,126	\$ 1,215	\$ 1,305	\$ 1,336	\$ 1,386	
Grades 4-6	\$ 1,035	\$ 1,117	\$ 1,200	\$ 1,228	\$ 1,274	
Grades 7-8	\$ 1,066	\$ 1,150	\$ 1,236	\$ 1,265	\$ 1,312	
Grades 9-12	\$ 1,267	\$ 1,368	\$ 1,469	\$ 1,504	\$ 1,560	
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	
Grades TK-3	\$ 5,808	\$ 6,189	\$ 6,521	\$ 6,783	\$ 7,036	
Grades 4-6	\$ 5,340	\$ 5,690	\$ 5,996	\$ 6,237	\$ 6,469	
Grades 7-8	\$ 5,498	\$ 5,858	\$ 6,174	\$ 6,422	\$ 6,661	
Grades 9-12	\$ 6,537	\$ 6,966	\$ 7,340	\$ 7,636	\$ 7,920	
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 8.0100%	\$ 8.8200%	\$ 10.0500%	\$ 9.0000%	\$ 9.0000%	
Grades TK-3	\$ 465	\$ 546	\$ 655	\$ 611	\$ 633	
Grades 4-6	\$ 428	\$ 502	\$ 603	\$ 561	\$ 582	
Grades 7-8	\$ 440	\$ 517	\$ 620	\$ 578	\$ 600	
Grades 9-12	\$ 524	\$ 614	\$ 738	\$ 687	\$ 713	

LA MESA-SPRING VALLEY

2021-22 CASHFLOW

UPDATE DATE		ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature											
5/26/2022		MAY		68197	02000	A. Davis													
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 ESTIMATED ACTUALS				
CHART		BEGINNING BALANCE:	\$ 13,112,455	\$ 6,853,947	\$ 23,578,964	\$ 25,396,414	\$ 22,128,253	\$ 20,805,470	\$ 34,942,466	\$ 39,775,251	\$ 36,498,035	\$ 38,925,426	\$ 44,884,595	\$ 28,756,716					
LCFF SOURCES																			
1.1	S	8011		LCFF	\$ 2,865,135	\$ 2,865,135	\$ 5,157,242	\$ 5,157,242	\$ 5,157,242	\$ 5,157,242	\$ 5,453,162	\$ 5,453,162	\$ 5,453,162	\$ 5,190,613	\$ 4,606,896	\$ 57,673,475	\$ 57,673,475		
1.2	S	8021-8046		Property Taxes	\$ 173,083	\$ 388,674	\$ 315,176	\$ 376,375	\$ 2,024,027	\$ 11,399,725	\$ 6,266,888	\$ 1,623,282	\$ 1,138,380	\$ 11,502,172	\$ 4,726,055	\$ (1,290,703)	\$ 38,643,134	\$ 38,643,134	
1.3	S	8012		EPA	\$ -	\$ -	\$ 5,183,759	\$ -	\$ -	\$ 5,183,760	\$ -	\$ -	\$ 4,677,279	\$ (96,085)	\$ -	\$ 5,073,619	\$ 20,022,332	\$ 20,022,332	
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,296	\$ -	\$ -	\$ -	\$ -	\$ 302,884	\$ 753,180	\$ 753,180	
1.5	S	8096		Charter In Lieu Taxes	\$ (156,514)	\$ (106,477)	\$ (212,953)	\$ 14,545	\$ (141,969)	\$ (77,064)	\$ (212,697)	\$ -	\$ (411,807)	\$ (132,505)	\$ (125,910)	\$ (125,910)	\$ (1,689,262)	\$ (1,798,720)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456,360	\$ -	\$ -	\$ -	\$ -	\$ 363,672	\$ 820,032	\$ 820,032	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (686,481)	\$ -	\$ -	\$ -	\$ 686,481	\$ -	\$ -	
8000-8099		TOTAL LCFF SOURCES		\$ 2,881,705	\$ 3,147,332	\$ 10,443,223	\$ 5,548,161	\$ 7,039,300	\$ 21,663,663	\$ 12,118,090	\$ 7,076,444	\$ 10,170,533	\$ 16,726,743	\$ 9,790,758	\$ 9,616,939	\$ 116,222,891	\$ 116,113,433		
FEDERAL REVENUE																			
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ 967	\$ -	\$ -	\$ -	\$ 7,358	\$ -	\$ 7,971	\$ -	\$ -	\$ -	\$ 16,296	\$ 3,430,911	
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,519	\$ 6,519	\$ 26,074	\$ 26,074	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 629,322	\$ -	\$ -	\$ 697,614	\$ -	\$ -	\$ (130,044)	\$ 785,089	\$ 1,981,982	\$ 3,140,357	\$ 3,140,357	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ 114,973	\$ 60,233	\$ 32,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,567	\$ 354,539	\$ 586,269	\$ 586,269	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 62,820	\$ 26,706	\$ -	\$ -	\$ 3,399	\$ 17,734	\$ 33,604	\$ -	\$ 94,611	\$ 238,874	\$ 378,444	\$ 378,444	
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ 102,941	\$ 36,809	\$ 72,212	\$ -	\$ 187,593	\$ 31,666	\$ 26,010	\$ -	\$ 201,271	\$ 101,509	\$ 760,011	\$ 886,690	
2.8	M	Multiple		Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185	\$ 185	\$ 185	
2.9	M	8290	3212	One-Time Funding ESSER II	\$ -	\$ -	\$ -	\$ 769,085	\$ -	\$ -	\$ 788,122	\$ -	\$ -	\$ -	\$ 3,318,649	\$ 4,875,856	\$ 6,816,052	\$ 6,816,052	
2.11	M	8290	3213&3214	One-Time Funding ESSER III	\$ -	\$ 1,493,132	\$ -	\$ -	\$ -	\$ -	\$ 8,236,733	\$ -	\$ -	\$ -	\$ 3,718,735	\$ 13,448,600	\$ 14,108,954	\$ 14,108,954	
2.12	M	8290	3216-3219	One-Time Funding ELO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,482,581	\$ 3,482,581	\$ 3,482,581	\$ 3,482,581	
8100-8299		TOTAL FEDERAL REVENUE		\$ -	\$ 1,608,105	\$ 226,961	\$ 1,494,873	\$ 72,212	\$ -	\$ 9,920,819	\$ 49,400	\$ 67,585	\$ (130,044)	\$ 201,271	\$ 11,654,260	\$ 25,165,442	\$ 32,856,519		
OTHER STATE REVENUE																			
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 40,347	\$ 40,347	\$ 72,625	\$ 72,625	\$ 72,625	\$ 72,625	\$ 72,971	\$ 72,971	\$ 72,971	\$ 71,449	\$ 57,633	\$ 791,814	\$ 808,674	\$ 808,674	
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,852	\$ 367,852	\$ 367,852	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ (68,306)	\$ -	\$ -	\$ 848,701	\$ -	\$ -	\$ 730,184	\$ 539,243	\$ 2,049,822	\$ 2,156,974	\$ 2,156,974	
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ -	\$ -	\$ -	\$ -	\$ 1,956,415	\$ -	\$ -	\$ 711,402	\$ 711,402	\$ 711,402	\$ -	\$ 4,090,621	\$ 4,090,621	\$ 4,090,621	
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,051	\$ 240,051	\$ 240,051	\$ 240,051	\$ 178,496	\$ 1,138,700	\$ 1,138,700	\$ 1,138,700	
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,620,445	\$ 6,620,445	\$ 6,620,445	\$ 6,620,445		
3.8	A	Multiple		Other State	\$ -	\$ -	\$ 27,994	\$ 30,537	\$ 26,937	\$ 26,957	\$ 51,844	\$ 36,079	\$ 670,907	\$ 23,287	\$ 15,062	\$ 924,603	\$ 5,496,153	\$ 5,496,153	
3.9	M	8520&8590	Multiple*	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,955,927	\$ -	\$ -	\$ -	\$ -	\$ 488,982	\$ 2,444,909	\$ 2,444,909	\$ 2,444,909	
3.11	M	8590	7422	One-Time Funding IPI Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,395	\$ 586,395	\$ 586,395	
3.12	M	8590	7425&7426	One-Time Funding ELO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8300-8599		TOTAL OTHER STATE REVENUE		\$ 40,347	\$ 40,347	\$ 100,619	\$ 34,856	\$ 2,055,977	\$ 1,053,829	\$ 2,929,097	\$ 1,060,503	\$ 1,695,331	\$ 1,777,895	\$ 326,562	\$ 7,899,799	\$ 19,015,162	\$ 23,710,723		
OTHER LOCAL REVENUE																			
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 387,802	\$ 395,832	\$ 705,270	\$ 705,270	\$ 705,270	\$ 705,270	\$ 667,899	\$ 541,066	\$ 351,750	\$ 648,006	\$ 203,729	\$ 6,722,434	\$ 7,200,069	\$ 7,200,069	
4.2	A	Multiple		Other Local	\$ 24,409	\$ 26,702	\$ 87,355	\$ 129,788	\$ 90,963	\$ 24,847	\$ 158,623	\$ 77,815	\$ 778,866	\$ 89,358	\$ 142,667	\$ 366,879	\$ 1,998,272	\$ 3,682,553	
8600-8799		TOTAL OTHER LOCAL REVENUE		\$ 412,211	\$ 422,534	\$ 792,625	\$ 835,058	\$ 796,233	\$ 730,117	\$ 863,893	\$ 745,714	\$ 1,319,932	\$ 441,108	\$ 790,673	\$ 570,608	\$ 8,720,706	\$ 10,882,622		
OTHER FINANCING SOURCES																			
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,246	\$ -	\$ 64,984	\$ 81,230	\$ 81,230	
8900-8998		TOTAL OTHER FINANCING SOURCES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,246	\$ -	\$ 64,984	\$ 81,230	\$ 81,230	
8000-8998		TOTAL REVENUE		\$ 3,334,263	\$ 5,218,317	\$ 11,563,428	\$ 7,912,948	\$ 9,963,722	\$ 23,447,609	\$ 25,831,898	\$ 8,932,060	\$ 13,253,381	\$ 18,831,948	\$ 11,109,263	\$ 29,806,591	\$ 169,205,430	\$ 183,644,526		
SALARIES & BENEFITS																			
6.1	A	1000-1999		Certificated	\$ 4,331,892	\$ 5,733,292	\$ 5,231,524	\$ 5,255,854	\$ 5,185,831	\$ 5,257,495	\$ 5,290,657	\$ 6,000,043	\$ 5,405,062	\$ 5,731,569	\$ 7,500,000	\$ 5,800,000	\$ 66,723,220	\$ 67,208,481	
6.2	A	2000-2999		Classified	\$ 1,020,353	\$ 2,205,494	\$ 2,044,992	\$ 2,038,319	\$ 2,049,892	\$ 2,008,766	\$ 2,011,779	\$ 3,823,499	\$ 2,085,967	\$ 2,635,774	\$ 3,800,000	\$ 2,700,000	\$ 28,424,834	\$ 28,670,866	
6.3	A	3000-3999		Benefits	\$ 1,362,023	\$ 2,027,991	\$ 3,062,558	\$ 2,981,990	\$ 3,079,055	\$ 3,094,314	\$ 3,004,560	\$ 3,795,061	\$ 3,144,321	\$ 3,408,412	\$ 4,500,000	\$ 3,400,000	\$ 36,860,285	\$ 36,927,627	
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,620,445	\$ 6,620,445	\$ 6,620,445	\$ 6,620,445	
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000-3999		TOTAL SALARIES & BENEFITS		\$ 6,714,268	\$ 9,966,778	\$ 10,339,073	\$ 10,276,162	\$ 10,314,778	\$ 10,360,575	\$ 10,306,995	\$ 13,618,603	\$ 10,635,350	\$ 11,775,755	\$ 15,800,000	\$ 18,520,445	\$ 138,628,783	\$ 139,427,419		
OTHER EXPENDITURES																			
7.1	A	4000-4999		Supplies	\$ 958,050	\$ 293,141	\$ 434,782	\$ 218,184	\$ 207,426	\$ 179,796	\$ 651,851	\$ 347,733	\$ 368,706	\$ 322,733	\$ 1,000,000	\$ 1,000,000	\$ 5,982,403	\$ 6,801,195	
7.2	A	5500-5599		Utilities	\$ 2,423	\$ 301,500	\$ 497,520	\$ 387,247	\$ 393,675	\$ 267,013	\$ 303,699	\$ 317,786	\$ 331,571	\$ 440,623	\$ 306,003	\$ 227,442	\$ 3,776,500	\$ 3,895,063	
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 2,661,438	\$ 420,917	\$ 551,809	\$ 214,913	\$ 309,330	\$ 302,725	\$ 500,945	\$ 512,231	\$ 566,802	\$ 354,267	\$ 790,596	\$ 1,056,683	\$ 8,242,655	\$ 8,987,487	
7.4	A	6000-6999		Capital	\$ 645	\$ 88,181	\$ 10,800	\$ (5,898)	\$ 10,030	\$ 26,572	\$ 44,815	\$ 359,970	\$ 4,517	\$ -	\$ 760,050	\$ 1,405,255	\$ 2,704,936	\$ 3,480,439	
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ 260,142	\$ 305,278	\$ -	\$ 2,842	\$ -	\$ 2,842	\$ 215,159	\$ (397,816)	\$ (1,022,485)	\$ 10,100	\$ (550,000)	\$ (609,126)	\$ (1,783,064)	\$ (1,783,065)	
7.7	M	4000-7999		Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4000-7998		TOTAL OTHER EXPENDITURES		\$ 3,882,698	\$ 1,409,016	\$ 1,494,911	\$ 817,288	\$ 920,462	\$ 778,948	\$ 1,716,469	\$ 1,139,904	\$ 249,111	\$ 1,127,722	\$ 2,306,649	\$ 3,080,253	\$ 18,923,430	\$ 21,381,119		
1000-7998		TOTAL EXPENDITURES		\$ 10,596,966	\$ 11,375,794	\$ 11,833,984	\$ 11,093,450	\$ 11,235,240	\$ 11,139,523	\$ 12,023,464	\$ 14,758,507	\$ 10,884,461	\$ 12,903,478	\$ 18,106,649	\$ 21,600,698	\$ 157,552,213	\$ 160,808,538		
ASSETS																			
8.1	NP	9111-9199		Other Cash Equivalents	\$ 87,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (87,071)	\$ 0	(0)	
8.2	NP	9200-9299		Receivables	\$ (8,818,502)	\$ (4,9													

LA MESA-SPRING VALLEY

2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
5/26/2022	MAY	68197	02000	A. Davis

District's authorizing signature _____

						JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 ESTIMATED ACTUALS
CHART				BEGINNING BALANCE:		\$ 13,112,455	\$ 6,853,947	\$ 23,578,964	\$ 25,396,414	\$ 22,128,253	\$ 20,805,470	\$ 34,942,466	\$ 39,775,251	\$ 36,498,035	\$ 38,925,426	\$ 44,884,595	\$ 28,756,716		
9.1	NP	9500-9599	Payables	\$	3,668,561	\$(2,007,319)	\$(1,156,098)	\$(359,060)	\$(30,563)	\$(72,620)	\$24,461	\$(46,558)	\$386,643	\$(365,840)	\$92,889	\$-	\$(134,496)	\$	0
9.2	NP	9650-9659	Unearned Revenue	\$	152,438	\$-	\$-	\$(152,438)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	-
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$	-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$	-
9500-9659																			
TOTAL CURRENT LIABILITIES				\$	3,820,999	\$(2,007,319)	\$(1,156,098)	\$(511,497)	\$(30,563)	\$(72,620)	\$24,461	\$(46,558)	\$386,643	\$(365,840)	\$92,889	\$-	\$(134,496)	\$	0

				Beginning Bal													Ending Balance
10.1	NP	9793	Audit Adjustments	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$	(240,487)	\$ (68,867)	\$ 265,576	\$ 43,648	\$ 13,512	\$ 7,511	\$ (23,893)	\$ (184,312)	\$ (29,096)	\$ 185,142	\$ 31,265	\$ -	\$ (0)
10.4	NP	8999	Revenue Suspense	\$	4,912,191	\$ (4,912,191)	\$ 1,490,846	\$ (1,490,846)	\$ (1,421)	\$ 1,421	\$ (1,421)	\$ 2,255,269	\$ (2,253,848)	\$ 9,153,662	\$ (9,153,662)	\$ -	\$ 0
10.5	NP	9910	Payroll Suspense	\$	1,079,269	\$ 411,246	\$ (77,988)	\$ (76,567)	\$ 46,831	\$ 22,890	\$ (67,547)	\$ 81,199	\$ 9,129	\$ 3,780	\$ -	\$ (1,432,241)	\$ 0
10.6	NP	Multiple	Treasury Reconciling Items	\$	71,052	\$ (51)	\$ (62,269)	\$ (635)	\$ (635)	\$ (520)	\$ 514	\$ (236)	\$ 244	\$ (8,097)	\$ -	\$ -	\$ 0
		9111-9499	TOTAL OTHER ACTIVITY	\$	5,822,025	\$ (4,569,812)	\$ 1,678,382	\$ (1,586,035)	\$ 58,287	\$ 31,822	\$ (93,381)	\$ 2,152,669	\$ (2,274,053)	\$ 9,342,828	\$ (9,130,494)	\$ (1,432,241)	\$ 0

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ (3,061,902)	\$ (6,299,135)	\$ 5,499,440	\$ 2,231,279	\$ 908,496	\$ 15,045,492	\$ 38,918,388	\$ 26,121,116	\$ 28,548,508	\$ 55,392,069	\$ 28,821,994	\$ 35,923,097	\$ 11,943,533
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				Beginning Bal													Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts	\$	12,000,000	\$ -	\$ 19,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000,000
11.2	M	8660	TRAN / TTF Premium	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$	(6,292)	\$ (18,875)	\$ -	\$ -	\$ -	\$ -	\$ (20,056)	\$ -	\$ (20,056)	\$ -	\$ -	\$ -	\$ (65,278)
11.4	M	9135&9640	TRAN / TTF Repayment	\$	(3,000,000)	\$ (9,000,000)	\$ -	\$ -	\$ -	\$ -	\$ (9,500,000)	\$ -	\$ (9,500,000)	\$ -	\$ -	\$ -	\$ (31,000,000)
11.5	M	9600-9619	Temporary Loans / Due To	\$	822,141	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (922,141)	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL BORROWING ACTIVITY	\$	12,822,141	\$ (2,906,292)	\$ 9,981,125	\$ -	\$ -	\$ -	\$ -	\$ (9,520,056)	\$ -	\$ -	\$ (10,442,196)	\$ -	\$ -	\$ (65,278)

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ (11,157,424)																\$ (11,157,424)
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ENDING CASH BALANCE	9110	\$ 6,853,947	\$ 23,578,964	\$ 25,396,414	\$ 22,128,253	\$ 20,805,470	\$ 34,942,466	\$ 39,775,251	\$ 36,498,035	\$ 38,925,426	\$ 44,884,595	\$ 28,756,716	\$ 35,857,820	\$ 35,857,820
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2022-23 CASHFLOW

District's authorizing signature[illegible]

LA MESA-SPRING VALLEY

2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/26/2022	May-22	68197	02000	A. Davis

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 ADOPTED BUDGET
CHART	BEGINNING BALANCE:	\$ 35,857,820	\$ 30,510,926	\$ 20,860,945	\$ 24,091,136	\$ 18,513,113	\$ 14,594,296	\$ 34,042,319	\$ 34,564,209	\$ 29,554,197	\$ 28,426,356	\$ 32,633,569	\$ 30,100,740	

OTHER ACTIVITY			Beginning Bal												Ending Balance				
10.1	NP	9793	Audit Adjustments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.2	NP	9795	Other Restatements	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.3	NP	7999	Expense Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.4	NP	8999	Revenue Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.5	NP	9910	Payroll Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10.6	NP	Multiple	Treasury Reconciling Items																
9111-9499				\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$	30,510,926	\$	20,860,945	\$	24,091,136	\$	18,513,113	\$	14,594,296	\$	34,042,319	\$	34,564,209	\$	29,554,197	\$	28,426,356	\$	32,633,569	\$	30,100,740	\$	28,601,779	\$	17,419,009
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BORROWING ACTIVITY			Beginning Bal													Ending Balance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$	(11,182,771)																								\$	(11,182,771)
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ENDING CASH BALANCE	9110	\$	30,510,926	\$	20,860,945	\$	24,091,136	\$	18,513,113	\$	14,594,296	\$	34,042,319	\$	34,564,209	\$	29,554,197	\$	28,426,356	\$	32,633,569	\$	30,100,740	\$	28,601,779	\$	28,601,779
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District: La Mesa-Spring Valley School District
CDS #: 68197

**Adopted Budget
2022-23 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

Reasons 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 substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-23 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$8,446,861.00	Form 01 - Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,176,268.04	Form 17 - Objects 9780/9789/9790
Total Assigned and Unassigned Ending Fund Balances		\$10,623,129.04	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$5,068,117.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$5,555,012.04	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,378,744.00	Board Required 5% Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,176,268.04	Declining Enrollment
Insert Lines above as needed			
Total of Substantiated Needs		\$5,555,012.04	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.